by Barry W. Johnson

n 1991, there were 53,576 Federal estate tax returns filed for U.S. decedents with gross estates at or above the \$600,000 filing requirement, an 80 percent increase over the number filed at an equivalent threshold in 1982. These decedents had a combined total gross estate of \$90.9 billion, almost 94 percent more, in real terms, than their 1982 counterparts. The group of U.S. decedents with gross assets of at least \$5 million changed the most, increasing in number by 137 percent, while the gross assets grew by almost 143 percent between 1982 and 1991. Some of this growth is attributable to a tax law change which took effect in 1982, allowing an unlimited deduction from gross estate for bequests to a surviving spouse, thus potentially increasing the wealth of decedents who were widows or widowers.

## **Background**

The Federal estate tax is a tax on the transfer of assets from a decedent's estate to its beneficiaries and is therefore levied on the estate. Beginning in 1977, the tax on yearly gifts greater than \$10,000 made by living individuals and transfers made by a decedent's estate have been combined into a single tax, with a single lifetime tax credit, known as the unified credit. Since 1987, this credit has been \$192,800, which is equivalent to the tax on \$600,000 worth of assets, creating, in effect, a filing threshold of \$600,000 [1]. Tax rates are graduated and ranged from 16 to 55 percent in 1989-1991. Relevant changes to the estate tax law are discussed in the appendix to this article.

The executor of an estate has up to 9 months after a decedent's death to file a return; a 6-month extension is available beyond that. Thus, returns filed in a particular year will include some returns filed for decedents dying in that year, but will be primarily for decedents who died in the previous year. There will also be a small number of returns for decedents who died in earlier years.

Because the returns filed in a given year represent decedents who died in many different years, the resulting data reflect different economic conditions and may be subject to different tax law environments. It is, therefore, useful to study decedents who died in the same year, by combining returns filed over a period of several years. By concentrating on a single year of death, these limitations can be overcome.

This article presents data from returns filed in 1989-1991, focusing on decedents who died in 1989 (see Data

Barry W. Johnson is an economist with the Foreign Special Projects Section. This article was prepared under the direction of Michael Alexander, Chief. Sources and Limitations). Data for the 1991 Filing Year are also presented to facilitate comparisons with past data [2]. When data from different filing years are being compared, all dollar values are converted to constant 1989 dollars (based on the decedent's year of death) in order to lessen the effects of inflation on the resulting trends [3].

#### **1989 Decedents**

There were an estimated 50,376 decedents who died in 1989 with gross estates at or above the \$600,000 filing requirement. They represented approximately 2.3 percent of the total U.S. decedent population [4]. Together, their gross estates totaled almost \$87.7 billion (see Figure A).

#### Figure A

## 1989 Estate Tax Decedents, Selected Items, by Sex of Decedent

[Money amounts are in millions of dollars]

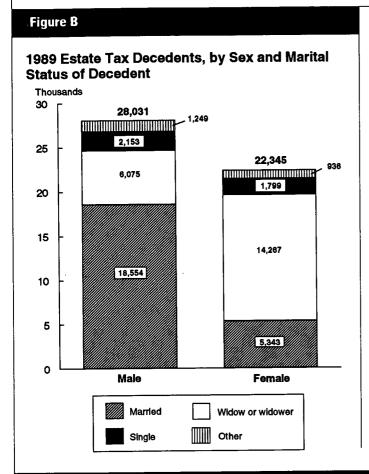
ttem	All decedents	Male decedents	Female decedents
	(1)	(2)	(3)
Number of returns	50,376	28,031	22,345
Gross estate, date-of-death	87,684	52,469	35,215
Allowable deductions	38,488	28,761	9,727
Estate tax after credits	9,029	4,074	4,955

NOTE: Detail may not add to totals because of rounding.

Females accounted for approximately 44 percent of the 1989 estate tax decedents and for about 40 percent of the reported gross estate. The majority, 64 percent, of them were widowed; only 24 percent were married (see Figure B). Overall, the average value of their gross estates was almost \$1.6 million, slightly higher for married decedents than for those who were widowed, and much lower, \$1.3 million, for the 8 percent who were single at death.

Over 66 percent of male estate tax decedents who died in 1989 were married and 22 percent were widowers. Male decedents who were married at the time of their death had an average gross estate of almost \$2.0 million, while widowers had an average estate of \$1.6 million. The average size of gross estate for those who were single was almost \$1.8 million, significantly higher than their female counterparts.

The average age at death for male decedents was 73.8 years. This was 2.0 years higher than the national average for all U.S. male decedents in 1989. For female decedents, the average age at death was 79.9 years, again higher than the national average for women, but by only 1.3 years. These results are not surprising because it is well documented that the wealthy live longer than the general



population due to factors such as safer work environments, better access to health care and better nutrition. It should also be noted that the gap between the average age of males and females for whom estate tax returns were filed, 6.1 years, was less than the 6.8 year average difference for the general population. This gap has been declining in the general population since the 1970's [5].

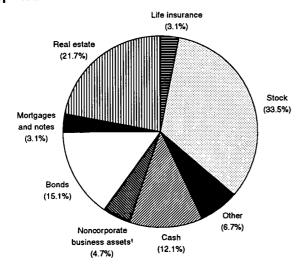
Although females made up a smaller portion of the total filers, estate tax returns filed for female decedents reported the largest estate tax liability, accounting for about 55 percent or almost \$5 billion of the total reported for all 1989 decedents. This is attributable mainly to the use of the unlimited marital deduction to postpone payment of estate taxes until the death of the second spouse. Because female decedents lived, on average, over 6 years longer than males, their estates are most often liable for the estate tax.

#### Assets

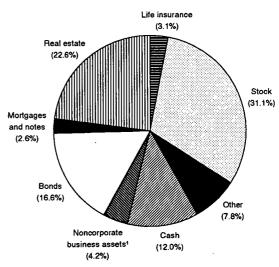
Overall, investments in corporate stock made up the largest share of gross estate for decedents who died in 1989, accounting for \$27.2 billion or about 31 percent (see Figure C). Of this amount, at least \$7.1 billion had been invested in closely held corporations [6]. Real estate holdings accounted for almost 23 percent of the total. Investments in corporate, foreign, and Federal or State and local Government bonds amounted to almost 17

### Figure C

### Composition of Gross Estate of 1986 and 1989 Decedents



1986 Decedents



1989 Decedents

Includes farm assets and limited partnerships.

NOTE: All percentages are based on values converted to constant 1989 dollars.

percent of these estates; tax-exempt State and local Government bonds accounted for almost 68 percent of total bond investments. Cash was the fourth largest asset category, with a total of \$10.6 billion, which amounted to 12 percent of the total. The rest was distributed fairly evenly among the remaining categories. The category in Figure C labeled "other assets" includes well over \$1.1 billion in art investments.

A comparison of the composition of the estates of 1989 decedents with that of 1986 decedents shows little change. The percentage of assets held as corporate stock decreased from 33.5 percent to 31.1 percent, while the portions held as bonds and cash both increased. The popularity of mutual funds among investors increased notably between 1986 and 1989, with money market and bond funds experiencing the most growth [7]. This may have contributed to the increase in the percentage of assets held as cash, since money market mutual funds are included there. The increase in the relative amount held as real estate from 21.6 to 22.6 percent continues the trend observed in studies of 1982 and 1986 decedents [8].

#### **Alternate Valuation**

Federal estate tax law provides for the "alternate valuation" of an estate in the event that there is a decline in the value of the estate within 6 months of the decedent's death. If elected, the value of all assets must be reported on the tax return at both the date-of-death and alternate values. Alternate valuation must result in a net decrease in the value of the estate, even though some individual assets may actually have a higher value at the later valuation date.

Alternate valuation was elected for the estates of 4,710 decedents who died in 1989, or about 9 percent of all returns filed, lowering the value of these estates by over \$500 million (see Figure D). For estates electing alternate valuation, the value of corporate and foreign bonds

declined by about 19 percent, the largest change to any single asset category. The value of stock in closely held companies declined by about 13 percent. This is not surprising since many closely held corporations are small and much of their value is dependent on the reputation or skills of one or a few individuals, in this case, the skills of the decedent. It is notable that the alternate value of State and local Government bonds was actually higher, overall, than their value at the time of the decedent's death.

#### **Deductions**:

As in the past, bequests to a surviving spouse accounted for the largest single deduction from total gross estate for 1989 decedents (see Figure E). In general, bequests made to a decedent's spouse are fully deductible from total gross estate. This deduction accounted for 79.1 percent of the total for estates with no tax liability and almost 50 percent of the deductions for taxable estates (i.e., those reporting a tax liability). The second most significant deduction was that for bequests to charities, accounting for 10.6 percent of total deductions for nontaxable estates and 22.5 percent for those reporting taxes. The category in Figure E labeled "other" includes deductions of \$242 million for funeral expenses, \$656 million for estate administration expenses and over \$1.6 billion (about 2 percent of total gross estate) for attorney and executor fees.

#### **Charitable Bequests**

Over 19 percent of all 1989 decedents made a charitable bequest. Estates with no tax liability reported a deduction for charitable bequests which was 7.3 percent of gross assets, in contrast to a deduction for charitable bequests of just 5.9 percent reported on returns showing a tax liability [9]. The fact that estates in the latter group did not elect to make a larger charitable bequest, thereby reducing their estate tax liability, suggests that tax incentives provide

### Figure D

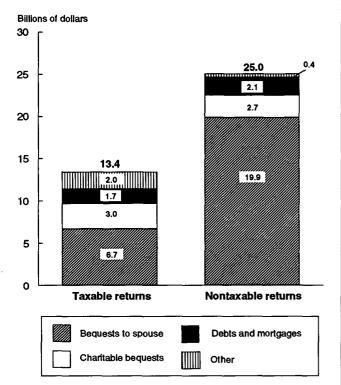
# Date-of-Death and Alternate Values for Selected Assets Reported by Estates Electing Alternate Valuation, 1989 Decedents

[Money amounts are in thousands of dollars]

, , , , , , , , , , , , , , , , , , ,	Selected assets	Date-of-death value	Alternate value	Percentage difference
		(1)	(2)	(3)
Total gross estate		11,485,203	10,973,073	-4.5
Real estate		1,673,619	1,600,858	-4.3
State and local Governm	nent bonds	1,548,988	1,563,207	0.9
Corporate and foreign be	onds	156,667	126,521	-19.2
Closely held stock		1,295,785	1,128,747	-12.9
Other stock:		3,577,951	3,358,688	-6.1
Noncorporate business a	assets		269,260	-3.5

## Figure E

# Deductions Claimed for 1989 Decedents, by Tax Status of Estate



only a part of the motivation for charitable giving [10]. Single decedents were the most likely to make charitable bequests; almost 55 percent of single female decedents and more than one-third of single male decedents made a bequest to charitable organizations (see Figure F). Over 29 percent of widowed females, the third most

philanthropic group, made a charitable bequest. In contrast, only about 8 percent of married male or female decedents included charities among the beneficiaries of their estates. These findings are indicative of the competition that can exist between family obligations and philanthropic goals.

Single decedents who made charitable bequests gave almost 44 percent of their net worth to charities. Single males, giving 49 percent of their net worth, were the most generous. Married decedents made the smallest bequests, giving only 11 percent of their net worth to charities. In general, male decedents gave a larger share of their net worth to charities than did females.

As a group, 1989 decedents gave almost \$5.8 billion to charities. Almost 60 percent of those making charitable gifts included religious organizations among their beneficiaries, making them the most frequently remembered group. However, the size of the individual bequests were, on average, smaller than those given to other organizations. The largest share of bequests from female decedents (nearly \$1 billion) went to organizations involved in education, medical care or scientific research (see Figure G). Male decedents favored private foundations, bequeathing them over \$1 billion. These are organizations established by the decedent or other family members which are usually involved in a variety of philanthropic activities. They are becoming increasingly popular because they afford the donor more control over the uses of gifts and often create a more lasting legacy [11].

### Filing Year Data

Between 1982 and 1991, the number of estate tax returns filed for U.S. decedents with gross estates of at least \$650,000 increased by almost 81 percent [12,13]. The

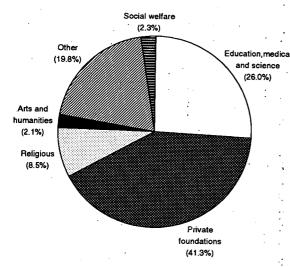
#### Figure F

Estates of 1989 Decedents with Net Worth of \$500,000 or More and with Charitable Bequests: Donors as a Percentage of All Decedents and Gifts as a Percentage of Net Worth, by Sex and Marital Status of Decedent

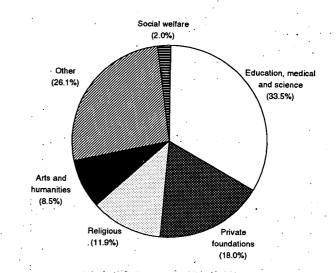
Marital status	-	All dents	Male decedents		Female decedents	
	Percentage that were donors	Percentage of net worth given	Percentage that were donors	Percentage of net worth given	Percentage that were donors	Percentage of net worth given
	(1)	(2)	(3)	(4)	(5)	(6)
Total	19.5	23.7	14.3	22.9	25.9	24.6
Married	8.1	10.9	8.2	11.3	7.8	9.0
Widow or widower	26.9	24.6	25.1	26.0	29.1	24.1
Single	43.2	43.7	33.5	49.0	54.7	36.9
Other	21.7	32.7	18.9	36.2	25.6	29.2

Figure G

## Recipients of Charitable Bequests, by Sex of 1989 Decedents







Female Decedents

NOTE: Percentages are based on amounts of charitable bequests made by decedents

graph in Figure H shows the number of returns plotted along with gross assets, by filing year [14]. The difference in the slope of the two lines indicates that the value of assets held by this group has grown faster than the number of filers. A closer look at this increase shows that the number of filers with gross estates of less than \$5 million increased by about 80 percent between 1982 and 1991, as did the total value of the assets, meaning that most of the increase in total assets was due to the increased number of filers above this level of wealth (see Figure I). On the other hand, the number of returns filed for decedents with at least \$5 million in gross assets grew over 137 percent while the combined value of the assets increased about 143 percent over the same period.

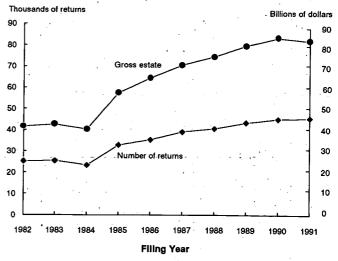
In contrast to the large increase in both the number and wealth of estate tax decedents during the period 1982-1991, the real value of tax generated by their estates rose by a more modest 30 percent (see Figure J). This relatively small change was due to several significant modifications to the estate tax law which took effect during the same period. These included the introduction of the unlimited deduction for assets left to a surviving spouse and the lowering of the top tax rate from 70 to 55 percent, and an increase in the unified credit.

Much of the growth in both the number of filers and the total wealth they held is partially attributable to the boom in both the real estate and stock markets during this

period. Another important factor may be the effect of the unlimited deduction from gross estate allowed for bequests to a surviving spouse. This law encourages a decedent spouse to leave the bulk of his or her estate to

#### Figure H

## Number and Gross Estate for Decedents with Gross Estate of \$650,000 or More, Filing Years 1982-1991



1 Gross estate is based on values converted to constant 1989 dollars

## Figure I

## Estate Tax Returns Filed in 1982-1991: Number of Returns and Total Gross Estate, by Size of Gross Estate and Filing Year<sup>1</sup>

[Numbers of returns are in thousands, money amounts are in millions of dollars]

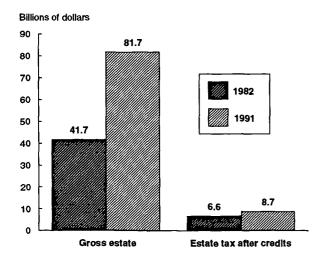
Filing year	To	tal	1 '	0,000 1,000,000	\$1,00 under \$5	0,000 5,000,000	\$5,00 or r	0,000 nore
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1982	25.1	41,638	12,4	9,773	11.9	20,928	0.8	10,937
1983	25.4	42,436	12.7	10,062	11.8	20,653	0.9	11,721
1984	23.3	40,303	12.2	9,713	10.1	18,483	1.0	12,107
1985	32.7	57,422	15.9	12,615	15.4	27,007	1.4	17,800
1986	35.2	64,399	16.7	13,210	17.0	32,325	1.5	18,864
1987	39.0	70,594	18.4	14,707	18.7	34,028	1.8	21,860
1988	40.5	74,502	18.2	14,560	20.7	37,151	1.7	22,792
1989	43.2	79,567	20.3	16,016	21.0	38,918	1.9	24,634
1990	45.1	83,258	21.2	16,856	21.9	39,535	2.0	26,868
1991	45.4	81,678	22,1	17,680	21.4	37,413	1.9	26,585
Percentage increase, 1982-1991	80.9	96.2	78.2	80.9	79.8	78.8	137.5	143.1

<sup>1</sup> Gross estate is based on values converted to constant 1989 dollars.

the surviving spouse, creating more, wealthier widows and widowers, thus increasing the number of returns subsequently filed after the death of the surviving spouse. Total assets owned by the U.S. household sector, as measured by the Federal Reserve Board's Flow of Funds accounts, grew by an inflation-adjusted 40 percent during 1982-1991. While it is not surprising that the value of assets owned by individuals at the upper end of the wealth distribution would increase at a rate higher than that of the

#### Figure J

Gross Estate and Estate Tax After Credits for Returns Filed for Decedents with Gross Estates of \$650,000 or More, Filing Years 1982 and 1991



<sup>1</sup> Gross estate is based on values converted to constant 1989 dollars.

general population, some of the difference is certainly due to changes in bequest patterns.

## **Summary**

Of the estimated 50,376 decedents who died in 1989 with gross assets at or above the \$600,000 filing requirement, 44 percent were female. While they owned only about 40 percent of the gross assets, their estates incurred almost 55 percent of the tax liability for all 1989 decedents. Female decedents had an average age at death of 79.9 years, 6.1 years more than that of male decedents.

Investments in corporate stock made up the largest share of gross estate for 1989 decedents, with real estate holdings accounting for the second largest share of the total. Estates of 1989 decedents held more of their assets as bonds and cash than did those of 1986 decedents. Taxexempt State and local Government bonds accounted for the largest share of total bond holdings.

The number of estate tax returns filed for decedents with estates above a constant dollar threshold (\$650,000) increased 80 percent between 1982 and 1991. The number of estates with gross assets of \$5 million or more increased by 137 percent while the value of the assets grew by 143 percent. Because of significant revisions to the tax code, the relative amount of tax liability reported on all Federal estate tax returns increased by only 30 percent over the same period.

### **Data Sources and Limitations**

The data presented in this article are estimates based on samples of Federal estate tax returns filed in 1989, 1990

and 1991. These samples were limited to returns filed for decedents who died after 1981 with total gross estates of at least \$500,000. (A \$500,000 threshold was used in order to include any delinquent returns filed for decedents dying before 1987.) The sample for the 1989 Filing Year included 7,317 returns out of a total population of 48,097. In 1990, the year in which most returns for 1989 decedents were filed, 15,043 returns were sampled out of a total of 53,228. There were 6,991 returns out of 56,512 sampled during the 1991 Filing Year. Of the 26,351 returns sampled during 1989-1991, there were 17,571 returns filed for 1989 decedents.

Estate tax returns were statistically sampled while the returns were being processed for administrative purposes. but before any audit examination. Thus, returns were selected on a flow basis, using a stratified random probability sampling method, whereby the sample rates were preset based on the desired sample size and an estimate of the population. The design had three stratification variables: year of death, age at death and size of total gross estate. For the 1989-1991 Filing Years, the year of death variable was separated into two categories: 1989 year of death and non-1989 year of death. Age was disaggregated into five categories: under 40, 40 under 50, 50 under 65, 65 under 75, and 75 and older (including age unknown). Total gross estate was limited to three categories: \$500,000 under \$1 million, \$1 million under \$5 million, and \$5 million or more. Sampling rates ranged from 7 to 100 percent; returns for over half of the strata were selected at the 100 percent rate.

An examination of returns filed between 1982 and 1991 revealed that almost 99 percent of all returns for decedents who die in a given year are filed by the end of the second calendar year following the year of death. Further, the decedent's age at death and the length of time between the decedent's date of death and the filing of an estate tax return are related. It was therefore possible to predict the percentage of unfiled returns within age strata, using an ordinary least squares regression model. The sample weights were adjusted accordingly, in order to account for returns for 1989 decedents not filed by the end of the 1991 Filing Year.

### **Explanation of Selected Terms**

Brief definitions of some of the terms used in this article are provided below:

Adjusted taxable estate.—Adjusted taxable estate was equal to the sum of taxable estate and adjusted taxable gifts.

Adjusted taxable gifts.—Certain gifts made during the life of an individual who died before 1982 were automati-

cally included in the gross estate. However, for the estate of an individual who died after 1981, these gifts were not generally included in the gross estate. Instead, they were added to the taxable estate, creating the "adjusted taxable estate" for the purposes of determining the "estate tax before credits."

Annuities.—These were investments for which a person received a fixed income for a set period of time. They include assets related to pensions or retirement, such as equity in a Keogh self-employed retirement plan or in individual retirement arrangements (IRA's).

Bequests to a surviving spouse.—This was equal to the value of property interests passing from the decedent to the surviving spouse and was taken as a deduction from the "total gross estate."

Closely held stock.—This is stock in any corporation which was not traded on a public stock exchange. It most often refers to a small corporation in which a decedent exercised a great deal of control as evidenced by a large percentage of ownership. It is shown separately because it is often difficult for executors to value such stock since it is not frequently traded and because the value of these companies is often very dependent on the personality or skills of their owners, and may change if the primary owner dies.

Estate tax after credits.—This was the tax liability of the estate remaining after subtraction of credits for State death taxes, foreign death taxes, taxes on prior transfers and Federal gift taxes previously paid. In addition, a "unified credit," graduated according to the year of death and a "credit" for gift taxes paid on post-1976 gifts, is allowed (see also "Unified credit").

Estate tax before credits.—This was the tax obtained by applying the graduated estate tax rates to the adjusted taxable estate reduced by the amount of Federal gift taxes previously paid.

Federal gift taxes previously paid.—Credit was allowed against the estate tax for the Federal gift tax paid on a gift made by a decedent before 1977. No credit, apart from the unified credit, was allowed for any gift tax paid on gifts made after 1976.

Lifetime transfers.—Included were two categories of gifts that, by law, had to be reported in total gross estate: gifts taking effect at death, and gifts of property in which the decedent retained some rights during his or her lifetime. (Lifetime transfers are shown in total as an information item in Tables 1 and 2; the types of property transferred are not shown separately, but are included instead in the property types comprising total gross estate.)

Net worth.—Net worth was equal to the total gross estate less mortgages and other debts.

Nontaxable returns.—Nontaxable returns were those with no estate tax liability after credits.

Other tax credits.—This is the sum of all tax credits (other than the unified credit) taken as a deduction from the estate tax before credits. Included are credits for State death taxes, foreign death taxes, Federal gift taxes and taxes on prior transfers.

Tax on prior transfers.—A tax credit was allowed for Federal estate tax paid on property received by the decedent or the estate from a transferor who died within 10 years before, or 2 years after, the decedent. The credit was intended to lessen the burden of double taxation between successive estates whose owners had died within a short period of time. Depending on the time that elapsed between the deaths, a credit was allowed for all or part of the Federal estate tax paid by the transferor's estate with respect to the transfer.

Taxable estate.—Taxable estate is the base to which the graduated Federal estate tax rates are applied in computing the estate tax before credits. Taxable estate is equal to the value of the "total gross estate" less deductions for the following: funeral and administrative expenses; casualty and theft losses; debts, mortgages, losses and other claims against the estate, including pledges to charitable organizations; bequests to the surviving spouse; and the "employee stock ownership plan" (ESOP) deduction (included in the statistics for "other expenses and losses").

Taxable returns.—Taxable returns were those with an amount of estate tax after credits.

Total gross estate.—An estate tax return was required in the case of every decedent whose gross estate at the time of death exceeded the legal filing requirement in effect for the year of death. For estate tax purposes, the gross estate included all property, or interests in property, before reduction by debts (except policy loans against insurance) and mortgages, or administrative expenses. Included in the gross estate were such items as real estate, tangible and intangible personal property, certain lifetime gifts made by the decedent, property in which the decedent had a general power of appointment, the decedent's interest in annuities receivable by the surviving beneficiary, the decedent's share in community property, life insurance proceeds (even though payable to beneficiaries other than the estate), dower or courtesy of the surviving spouse (inherited property) and, with certain exceptions, joint estates with right of survivorship and tenancies by the entirety. In this article, it almost always refers to the value of assets at the time of the decedent's death (see also "Total gross estate, alternate value" and "Total gross estate, tax purposes").

Total gross estate, alternate value.—All property included in the gross estate could be valued at one of two

points in time. While the value of the gross estate at the date of death determined whether an estate tax return had to be filed, the executor of the estate had the option of valuing the estate as of the date of death or 6 months thereafter. (Any property sold, exchanged or otherwise disposed of within the 6 months was valued as of the date of the disposition.)

Total gross estate, tax purposes.—This measure is used to define the valuation method used by the decedent's executor to calculate taxable estate and, ultimately, the estate tax liability, if any. If alternate valuation was elected, this will be the alternately valued amount of gross assets, otherwise, it will be the value of all assets (see "Total gross estate") at the time of the decedent's death.

Unified credit.—The unified credit, so called because it is used for both estate and gift tax purposes, is applied as a dollar-for-dollar reduction of the estate tax. (The unified credit represents the amount of tax on that part of gross estate which is below the filing requirement.) The credit must be used to offset gift taxes on lifetime transfers made after 1976. However, to the extent it is so used, the amount of credit available at death is reduced.

## **Notes and References**

[1] The Economic Recovery Tax Act of 1981 provided for the following increases in the Federal estate tax filing threshold and corresponding unified credit:

Year of death	Filing threshold	Unified credit
1982	\$225,000	\$ 62,800
1983	275,000	79,300
1984	325,000	96,300
1985	400,000	121,800
1986	500,000	155,800
1987 and thereafte	r 600,000	192,800

- [2] Data for the 1989 and 1990 Filing Years are available in the *Statistics of Income Bulletin*, Winter 1991-1992, Volume 11, Number 3, 1992.
- [3] All figures were converted to constant 1989 dollars using the implicit price deflator for gross domestic product, *Economic Report of the President*, U.S. Office of Management and Budget, 1993. Only returns with \$600,000 or more of gross estate in 1989 dollars were included.
- [4] National Center for Health Statistics, *Monthly Vital Statistics Report*, Volume 40, Number 8, Supplement 2, Washington, DC, January 7, 1992.
- [5] *Ibid*.

- [6] Untraded or closely held stock is identified from the descriptions of assets provided by executors on the Federal estate tax return. When such descriptions are too vague (or absent) to make a reasonable determination, amounts are included in the more general "other corporate stock" category. Therefore, the estimate of "closely held stock" presented in this paper should be considered extremely conservative.
- [7] Investment Company Institute, 1990 Guide to Mutual Funds, 1990.
- [8] Johnson, Barry W., "Estate Tax Returns, 1986-1988," Statistics of Income Bulletin, Spring 1990, Volume 9, Number 4, 1990.
- [9] Because charitable bequests are included in deductions from gross estate, and therefore endogenous to the determination of taxable and nontaxable returns, the distinction between these groups should be viewed with caution. A generally accepted practice is to remove the deduction for charitable bequests from total deductions and then recalculate the estate tax liability in order to examine the effect of taxation on charitable giving. (See Joulfaian, David, "Charitable Bequests and Estate Taxes," paper presented at the Allied Social Science Annual Meetings, 1990.)
- [10] Johnson, Barry and Rosenfeld, Jeffrey, "Factors Affecting Charitable Giving: Inferences From Estate Tax Returns, 1986," Statistics of Income and Related Administrative Record Research: 1990, July 1992, pp. 55-62.
- [11] Meckstroth, Alicia, "Private Foundations and Charitable Trusts, 1989," Statistics of Income Bulletin, Winter 1992-1993, Volume 12, Number 3, pp. 24-62, 1993.
- [12] A constant dollar threshold of \$650,000 is used for this analysis because a constant dollar \$600,000 threshold actually falls below the current dollar filing threshold for decedent's dying in 1987 and 1988, thus providing incomplete information for those years. The slightly higher threshold eliminates this problem, giving a more accurate estimate of the changes from year to year. The threshold is applied to the "total gross estate" used for calculating Federal estate tax liability and may include the value of the estate at the time of the decedent's death, or its value 6 months later (see Explanation of Selected Terms, "Total gross estate, alternate value").
- [13] This analysis is limited to returns filed in 1982-1991 because Statistics of Income did not resume annual

- studies of estate tax returns until 1982. The next most recent study was done for 1977, focusing mainly on returns filed for 1976 decedents, whose estates were subject to significantly different tax laws than those in effect for returns filed during 1982-1991.
- [14] Statistics of Income samples of estate tax returns filed in 1984 and 1985 focused primarily on decedents who died in 1982. Estimates of the general population of filers in each of these years are therefore subject to considerable sampling variability.

## Appendix: Tax Law Changes Affecting 1989-1991 Estate Tax Statistics

The modern estate tax has been in effect since 1916. While the tax rates and filing requirements have changed from time to time, there have been relatively few changes in the basic structure of the estate tax since its inception. The data in this article have been affected by revisions included in the Technical and Miscellaneous Revenue Act of 1988, the Revenue Reconciliation Act of 1989, and the Revenue Reconciliation Act of 1990.

#### Technical and Miscellaneous Revenue Act of 1988

The Technical and Miscellaneous Revenue Act of 1988 made several important changes to existing estate tax law, including clarifying and revising rules applying to the deduction for bequests to a surviving spouse, bequests to grandchildren and transfers of interests in business enterprises to family members.

#### Estate Freeze Rules

An "estate freeze" occurs when a person transfers a share of property to another family member which has a disproportionately large share of the potential appreciation in an enterprise, while maintaining an interest or share in the income or rights in that enterprise. A common practice is for a parent to give the common stock in a closely held corporation to a child, while the parent retains the preferred stock. The parent would pay a gift tax for the value of the common stock (usually undervalued to minimize taxes) at the time of the transfer, while maintaining control of the company and an income for life. All future appreciation in the value of the company would increase the value of the common stock, effectively "freezing" the value of the company held by the parent at its value at the time of the transfer.

The estate freeze provisions of the 1988 Act provided that whenever such a transfer is made and any interest or share in the income or rights is retained by the transferor, the value of the enterprise would be included in the transferor's estate. (Under prior law, the retained interest had to be disproportionately large for the freeze provisions to apply.) If the transferor was married, and chose to pass the retained interests to the surviving spouse, the freeze provisions would not apply until the death of the surviving spouse. In cases where a family member purchased the substantial interest from the transferor for "full and adequate consideration" using consideration (usually money) which was never acquired from the transferor, only a fraction of the value of the enterprise would be includible in the transferor's estate.

The 1988 Act provided several exceptions or "safe harbors" for business transactions which did not resemble retained life interests. The retention of "qualified debt" was one of these exceptions. In order to qualify, the debt must require fixed payment of principal and interest over a fixed term of not more than 15 years (30 years, if secured by real property). The debt could not grant voting rights, be convertible into an interest in the enterprise, nor be subordinated to the rights of general creditors. Similar exemptions existed when a transferor retained a debt incurred for the cash to start-up an enterprise, rights to purchase options or rights to sell or lease goods or property to the enterprise under certain conditions.

Other provisions of the Act pertaining to estate freezes provided for the treatment of later transfers, including transfer of the transferor's retained interest, as well as transfer of the original transferred property by the original transferee. In general, such events were treated as gifts, resulting in gift tax liability and adjustments to the value of the enterprise which would be includible in the transferor's estate.

Bequests of Property Interests to a Surviving Spouse Under previous law, no marital deduction was allowed for estate interests passed to a surviving spouse unless the surviving spouse had a terminal interest in the property, i.e., control over the transfer of the property at the time of his or her death. The 1988 Act provided a marital deduction for life interests in property for which the surviving spouse had no terminal interest, as long as it was "qualified terminal interest property" (QTIP). QTIP is property in which the spouse has sole right to all income during his or her lifetime, payable at least annually, but no power to transfer the property at death. The Act permitted the marital deduction for such property because the QTIP would be included in the surviving spouse's gross estate through the QTIP election on the decedent spouse's estate tax return.

#### Non-Citizen Surviving Spouses

Prior to the 1988 Act, U.S. citizens and residents were allowed an unlimited deduction for the value of most property passing to a spouse, regardless of the surviving spouse's citizenship. Under the Act, transfers to a surviving spouse who is not a U.S. citizen would not qualify for the deduction, unless the property was placed in a "qualified domestic trust" (QDT) before the due date of the decedent spouse's estate tax return.

A QDT must satisfy the following requirements under the 1988 Act:

- 1. all trustees must be U.S. citizens or domestic corporations,
- 2. the surviving spouse must be entitled to all trust income and it must be payable at least annually,
- 3. the trust must fulfill requirements to ensure that its proceeds will be subject to U.S. estate tax upon the surviving spouse's death, and
  - 4. the trust must be irrevocable.

Any distribution from the principal of the trust would be subject to estate tax as though the distributed assets had been included in the deceased spouse's estate. Likewise, if during the life of the surviving spouse a non-U.S. citizen or corporation became trustee of the QDT, the trust would be immediately subject to estate tax.

This section of the 1988 Act also provided for the inclusion of more than one-half of the value of any jointly held marital property in the estate of a decedent whose surviving spouse is not a U.S. citizen. Prior to this, only one-half of the value of such property was included in the gross estate of a decedent spouse, regardless of the actual amount of consideration provided by each spouse toward the purchase of the property. The 1988 Act removed this limitation when the spouse was not a U.S. citizen. In such cases, the included value would be based solely on the consideration supplied by the decedent spouse toward the original purchase of the property.

#### Generation Skipping Transfers

The 1986 Tax Reform Act contained a complete revision to the generation skipping transfer (GST) tax originally enacted in 1976. In a typical generation skipping transfer, a parent either places assets in an irrevocable trust, retaining an income interest in those assets, or provides for the creation of a testamentary trust at the time of his or her death. In either case, after the death of the parent, the transferor's children would be given a life income interest in the trust. After the death of the children, the income and principal of the trust would be passed to the original transferor's grandchildren. Assets originally placed in trust would be subject to gift or estate taxes at the time of

the transfer, but would not be taxable again, until the death of the grandchildren.

The GST tax provided for the imposition of a flat rate tax each time an income interest terminated, or a distribution was made from the principal of the trust, or a grand-parent made a bequest to a grandchild whose parents were still living. The 1988 Act contained a number of clarifications and revisions to the generation skipping transfer (GST) tax as enacted by the 1986 Tax Reform Act. Most of these were brought about to ensure that the GST imposes a tax that is equivalent to the estate or gift tax that would have been imposed if the property were transferred outright to each successive generation.

### Additional Provisions of the 1988 Act

- 1. Under previous law, the estate tax value of farmland could be specially valued as a farm, rather than as real estate generally. It must have been used by the decedent as a farm and must be maintained as a farm after the decedent's death. If the decedent had rented the land to a family member for farming, it would still qualify for special valuation; however, if the surviving spouse rented the land to a family member for farming after the decedent's death, it would not qualify. The 1988 Act allowed the surviving spouse to rent the farmland to a family member without violating the special use valuation provisions.
- 2. The 1988 Act required that the Internal Revenue Service update mortality tables and interest rates used to value annuities and interests for life or terms of years. The interest rate would be variable, based on the Federal midterm rate, and mortality tables were to be updated by December 31, 1989, and every 10 years thereafter.
- 3. The 1986 Tax Reform Act provided for the deduction of 50 percent of the qualified proceeds from the sale of employer securities to "employee stock ownership plans" (ESOP's) or eligible worker-owned cooperatives. The 1988 Act conformed rules governing the participation in such plans by surviving members of the decedent's family, the estate or related companies, to those applicable when a living taxpayer makes a similar sale. It also clarified the statutory period for accessing fines in the event that these rules were violated.
- 4. Loans of art work to charitable organizations would not be treated as transfers for gift tax purposes under the 1988 Act, provided that they were used in connection with the organization's tax-exempt function. The full value of such art would be included in the estate of its owner, even if it were on extended loan at the time of the owner's death.

### **Revenue Reconciliation Act of 1989**

The Revenue Reconciliation Act of 1989 made relatively few changes to the estate tax law. The most significant change was the complete repeal of all provisions for a 50 percent deduction for sales of employer securities to ESOP's or worker-owned cooperatives. The only other significant changes dealt with revisions and clarifications to the 1988 rules regarding deductions for bequests to non-citizen spouses.

The 1989 Act revised the marital deduction by allowing for bequests to a non-citizen spouse through an irrevocable QDT, even in cases where the surviving spouse was only the life beneficiary of such a trust, without any terminal interests. It also provided that property passing to the surviving spouse would qualify for the marital deduction in the event that the non-citizen spouse became a U.S. citizen after the decedent's death, but before the decedent spouse's estate tax return had been filed, provided that the surviving spouse had been a U.S. resident at all times after the decedent's death. Finally, the 1989 Act permitted gifts from the decedent spouse to the noncitizen surviving spouse which had been used to purchase marital joint property to qualify as the surviving spouse's consideration in determining the value of such property to be included in the estate of the decedent spouse.

The 1989 Act included some modifications to the definition of a QDT. Only one trustee of the QDT needed to be a U.S. citizen, but that trustee would be required to approve all distributions. Not all of the income of the trust had to be paid to the surviving spouse, as long as the trust would qualify for a marital deduction if the surviving spouse had been a citizen. All deductions from gross estate (i.e., charitable bequests, debts and funeral expenses) were allowed when calculating estate tax on distributions from the QDT. In addition, distributions made due to hardship would not be subject to estate tax. Lastly, distributions made from the trust after a surviving spouse became a U.S. citizen would not be subject to tax as long as the surviving spouse had been a U.S. resident since the death of the decedent spouse.

#### **Revenue Reconciliation Act of 1990**

The Revenue Reconciliation Act of 1990 dealt mainly with modifications to existing rules regarding generation skipping transfers, deductions for bequests to non-citizen surviving spouses and estate freezes.

#### Estate Freeze Rules

The most significant estate tax consequence of the Revenue Reconciliation Act of 1990 was the repeal of the estate freeze legislation introduced in the Omnibus

Budget Reconciliation Act of 1987, along with all subsequent revisions. In its place, the new Act changed gift tax rules dealing with the valuation of gifts at the time of the transfer. The value of the gift was to be calculated as the value of the enterprise minus the value of the transferor's retained interest. By establishing specific rules for the valuation of the retained interest, the 1990 Act attempted to impose more control over the valuation of gifts.

Because the value of a retained interest is often based in large part on discretionary rights as to dividends, liquidation, conversion, calls or puts, these rights were given no value under the guidelines established by the 1990 Act unless they were only exercisable at specific times and for specific amounts. If such rights were unexecuted at the time of the decedent's death, their value would be included in the decedent's gross estate, even though after death they would have no value. In general, if a decedent's family owned more than 50 percent of an entity, the 1990 rules assumed that all retained interests would be exercised at their lowest possible value.

The 1990 Act did, however, provide certain exceptions to the valuation rules, as in the case where there are readily obtainable market quotes for valuing the transferred property. Similarly, if the retained interest was substantially the same as the transferred interest, the valuation rules generally did not apply.

### Non-Citizen Spouses

The 1990 Act further modified the definition of a qualified domestic trust by eliminating the requirement that the U.S. citizen trustee approve all distributions from a QDT.

Instead, it gave that trustee the right to withhold the potential amount of estate tax on such a distribution. It allowed for the payment of Federal income tax on a QDT asset (such as on capital gains) from the principal of the trust without incurring additional estate tax. It also allowed foreign and State death tax credits against estate tax due on the QDT at the death of the surviving spouse, if the property for which the credit was allowed would have been part of the gross estate of a U.S. citizen. Finally, the deduction for a QDT was disallowed if the estate tax return was filed delinquently, i.e., more than 1 year after the due date (including filing extensions).

The rule for determining the value of marital joint property includible in the decedent spouse's estate was further relaxed under the 1990 Act. Any transfer from the surviving spouse which created a joint tenancy would be treated as consideration belonging to the surviving spouse, if the transfer would have constituted a gift had the donor been a U.S. citizen.

#### Generation Skipping Transfers

The 1990 Act also contained two minor revisions with regard to generation skipping transfer trusts. The first was to define distributions from from the principle of the trust which were required by State law as nontaxable distributions, as long as such distributions were discretionary or pursuant to any to any State law substantially equivilant to the Uniform Gifts to Minors Act. The other was to require that the assets of a trust which terminate on the death of the beneficiary be includible in that person's gross estate in order for the trust to qualify as a generation skipping trust.

Table 1.—Estate Tax Returns Filed in 1991: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate, date-of-death	Real	estate	Closely	held stock	Othe	r stock
		, , , , , , , , , , , , , , , , , , ,	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	. (8)
All returns, total	53,576	90,934,303	45,642	19,934,381	8,530	6,516,816	41,997	20,570,884
600,000 under \$1,000,000	28,292	21,791,811	23,690	6,016,655	2,978	565,892	21,190	3,656,104
1,000,000 under \$2,500,000	19,795	28,950,841	17,059	7,417,310	3,749	1,249,328	15,934	5,896,960
2,500,000 under \$5,000,000	3,438	11,656,955	2,978	2,324,188	992	857,909	3,020	2,777,316
5,000,000 under \$10,000,000	1,321	8,918,158	1,225	1,726,003	489	982,569	1,180	2,224,754
10,000,000 under \$20,000,000	472	6,436,469	447	1,119,159	188	730,697	429	1,785,254
20,000,000 or more	259	13,180,070	243	1,331,066	134	2,130,421	243	4,230,49
Taxable returns, total	24,781	53,356,699	19,963	9,873,021	2,889	3,706,777	20,334	14,492,809
600,000 under \$1,000,000	10,875	8,839,901	8,321	2,044,914	649	159,272	8,339	1,730,79
1,000,000 under \$2,500,000	10,325	15,241,736	8,498	3,678,144	1,223	400 582	8,714	3,664,95
2,500,000 under \$5,000,000	2,161	7,541,352	1,829	1,296,263	524	405,381	1,978	2,195,83
5,000,000 under \$10,000,000	864	5,904,938	792	1,020,318	270	538,952	787	1,723,90
10,000,000 under \$20,000,000	351	4,801,508	330	757,591	116	439,430	323	1,528,210
20,000,000 or more	205	11,027,263	192	1,075,792	106	1,763,160	193	3,649,11
Nontaxable returns, total	28,796	37,577,604	25,679	10,061,360	5,642	2,810,039	21,663	6,078,07
600,000 ûnder \$1,000,000	17,417	12,951,910	15,369	3,971,742	2,329	406,619	12,851	1,925,31
1,000,000 under \$2,500,000	9,470	<b>— 13,709,105</b> —	8,561	3,739,166	2,526	-848,747	7,220	2,232,00
,500,000 under \$5,000,000	1,277	4,115,602	1,149	1,027,926	468	452,528	1.043	581,48
		3,013,220	433	705,685	219 .	443,618	393	500,85
5,000,000 under \$10,000,000	457	3,013,220	400	100,000				
		1,634,961	117	361,568	72 .	291,267	106	
10,000,000 under \$20,000,000								257,036
5,000,000 under \$10,000,000	121 54	1,634,961	117 51	361,568	72 28	291,267	106 50	257,036 581,379 1 foreign bonds
10,000,000 under \$20,000,000 20,000,000 or more Size of	121 54	1,634,961 2,152,806	117 51	361,568 255,274	72 28	291,267 367,261	106 50	257,036 581,379
10,000,000 under \$20,000,000 20,000,000 or more Size of	121 54 State and local G	1,634,961 2,152,806 overnment bonds	117 51 Federal Government	361,568 255,274 ent savings bonds	72 28 Other Federal G	291,267 367,261 overnment bonds	106 50 Corporate and	257,036 581,379 I foreign bonds
10,000,000 under \$20,000,000 20,000,000 or more Size of gross estate	121 54 State and local G Number	1,634,961 2,152,806 overnment bonds	117 51 Federal Governm Number	361,568 255,274 ent savings bonds	72 28 Other Federal G Number	291,267 367,261 overnment bonds	106 50 Corporate and Number	257 036 581 375 I foreign bonds Amount
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442	1,634,961 2,152,806 overnment bonds Amount (10) 10,527,938	Federal Governm Number (11) 8,329	361,568 255,274 emt savings bonds Amount (12) 375,991	72 28 Other Federal G Number (13)	291,267 367,261 overnment bonds Amount (14) 4,151,495	106 50 Corporate and Number (15) 15,845	257,031 581,371 I foreign bonds Amount (16)
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371	1,634,961 2,152,806 overnment bonds Amount (10) 10,527,938 1,927,137	117 51 Federal Governm Number (11) 8,329 5,008	361,568 255,274 sent savings bonds Amount (12) 375,991 175,867	72 28 Other Federal G Number (13) 17,222 8,348	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454	106 50 Corporate and Number (15) 15,845 7,487	257,03 581,37 I foreign bonds Amount (16) 1,015,879 332,484
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768	117 51 Federal Governm Number (11) 9,329 5,008 2,686	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463	72 28 Other Federal G Number (13) 17,222 8,348 6,587	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920	106 50 Corporate and Number (15) 15,845 7,487 6,458	257,03 581,37 1 foreign bonds Amount (16) 1,015,879 332,484 333,368
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940, 2,556	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463 28,609	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164	257,03 581,37 I foreign bonds Amount (16) 1,015,879 332,484 333,366 87,598
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140	361,568 255,274 emt savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457	257.03 581.37 I foreign bonds Amount (16) 1,015,879 332,484 333.366 87,596 56,132
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,920 881,969	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165	257,03 581,37 1 foreign bonds Amount (16) 1,015,876 332,484 333,366 87,596 56,132 47,122
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33 17	361,568 255,274 sent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213 143	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165 114	257,03 581,37 1 foreign bonds Amount (16) 1,015,876 332,484 333,366 87,599 56,132 47,122 159,175
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 382 202 15,354	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33 17 4,093	361,568 255,274 emt savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213 143 8,970	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165 114 8,738	257,03 581,37 I foreign bonds Amount (16) 1,015,879 332,488 87,599 56,133 47,122 159,175
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057 956,877	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33 17 4,093 2,073	361,568 255,274 Hent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213 143 8,970 3,399	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583	257,03 581,37 I foreign bonds Amount (16) 1,015,876 332,484 333,366 87,596 56,132 47,122 159,175 678,690
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,380,162 7,107,057 956,877 2,047,928	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33 17 4,093 2,073 1,541	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927	72 28  Other Federal G  Number (13)  17,222  8,348 6,587 1,406 526 213 143 8,970 3,399 3,871	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862	257,03 581,37 1 foreign bonds Amount (16) 1,015,879 332,484 333,368 87,598 56,132 47,122 159,175 678,690
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850	117 51 Federal Governm Number (11) 8,329 5,008 2,686 444 140 33 17 4,093 2,073 1,541 349	361,568 255,274 sent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213 143 8,970 3,399 3,871 1,035	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760	257,03 581,371 I foreign bonds Amount (16) 1,015,879 332,484 333,368 87,598 56,132 47,122 159,175 678,690 197,157 208,612 62,186
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93	361,568 255,274 Hent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332	72 28 Other Federal G Number (13) 17,222 8,348 6,587 1,406 526 213 143 8,970 3,399 3,871 1,035 369	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191	106 50 Corporate and Number (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313	257,03 581,37: Amount (16) 1,015,879 332,484 333,368 87,598 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,139
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691 283	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855	117 51  Federal Governm  Number  (11)  9,329  5,008 2,686 444 140 33 17 4,093 2,073 1,641 349 93 25	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915	72 28  Other Federal G  Number  (13)  17,222  8,348 6,587 1,406 526 213 143  8,970  3,399 3,871 1,035 369 179	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 549,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313	257,03 581,37 1 foreign bonds Amount (16) 1,015,879 332,484 333,366 87,596 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691 283 163	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12	361,568 255,274 Hent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654	72 28  Other Federal G  Number  (13)  17,222  8,348 6,587 1,406 526 213 143  8,970  3,399 3,871 1,035 369 179 116	291,267 367,261 overnment bonds  Amount (14)  4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131 769,969	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313 130 90	257,03 581,37 I foreign bonds Amount (16) 1,015,879 332,484 333,366 87,596 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488 130,107
0,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691 283 163	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,960 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,881	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236	361,568 255,274 Hent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418	72 28  Other Federal G  Number  (13)  17,222  8,348 6,587 1,406 526 213 143 8,970 3,399 3,871 1,035 369 179 116 8,252	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131 769,969 1,296,269	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313 130 90 7,106	257,03 581,37 Amount (16) 1,015,879 332,484 333,368 87,599 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488 130,107 337,189
10,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691 283 163 14,088 7,582	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,881	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236 2,936	361,568 255,274 ent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418 89,150	72 28  Cither Federal G  Number  (13)  17,222  8,348 6,587 1,406 528 213 143  8,970 3,399 3,871 1,035 369 179 116 8,252 4,948	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131 769,969 1,296,269 459,953	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313 130 90 7,106 3,903	257,03 581,37 1 foreign bonds Amount (16) 1,015,879 332,484 333,368 87,598 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,139 42,488 130,107 337,189
10,000,000 under \$20,000,000	121 54 State and local G Number (9), 29,442 13,371 11,940, 2,556 1,011 362 202 15,354 5,790 6,674 1,753 691 283 163 14,088 7,582	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,380,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,881 970,260 1,357,840	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236 2,936 1,146	361,568 255,274 lent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418 89,150 56,536	72 28  Cither Federal G  Number (13)  17,222  8,348 6,587 1,406 526 213 143  8,970 3,399 3,871 1,035 369 179 116 8,252 4,948 2,716	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131 769,969 1,296,269 459,953 445,447	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313 130 90 7,106 3,903 2,596	257,03 581,37 I foreign bonds Amount (16) 1,015,879 332,484 333,368 87,598 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,139 42,488 130,107 337,189 135,327 124,756
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 6,74 1,753 691 283 163 14,088 7,582 5,266 803	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,881 970,260 1,357,840 450,133	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236 2,936 1,146 95	361,568 255,274 sent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418 89,150 56,536 5,582	72 28  Other Federal G  Number (13)  17,222  8,348 6,587 1,406 526 213 143  8,970 3,399 3,871 1,035 369 179 116 8,252 4,948 2,716 371	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,63 276,191 256,131 769,969 1,296,269 459,953 445,447 151,963	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,862 760 313 130 90 7,106 3,903 2,596 404	257,03 581,37  Amount (16)  1,015,879 332,484 333,368 87,599 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488 130,107 337,189 135,327 124,758 25,412
10,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 1,763 691 283 163 14,088 7,592 5,266 803 319	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,982 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,861 970,260 1,357,840 450,133 333,076	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236 2,936 1,146 95 47	361,568 255,274 lent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418 89,150 56,536 5,582 2,877	72 28  Ciher Federal G  Number  (13)  17,222  8,348 6,587 1,406 526 213 143  8,970  3,399 3,871 1,035 369 179 116 8,252 4,948 2,716 371 157	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,963 276,191 256,131 769,969 1,296,269 459,953 445,447 151,963 98,159	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,583 3,862 760 313 130 90 7,106 3,903 2,596 404	257,03 581,37  Amount (16)  1,015,879 332,484 333,366 87,596 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488 130,107 337,189 135,327 124,756 25,412 17,993
0,000,000 under \$20,000,000	121 54 State and local G Number (9) 29,442 13,371 11,940 2,556 1,011 362 202 15,354 5,790 6,674 6,74 1,753 691 283 163 14,088 7,582 5,266 803	1,634,961 2,152,806 Amount (10) 10,527,938 1,927,137 3,405,768 1,700,962 1,251,920 881,969 1,360,162 7,107,057 956,877 2,047,928 1,250,850 918,845 694,855 1,237,703 3,420,881 970,260 1,357,840 450,133	117 51  Federal Governm  Number  (11)  8,329  5,008 2,686 444 140 33 17 4,093 2,073 1,541 349 93 25 12 4,236 2,936 1,146 95	361,568 255,274 sent savings bonds Amount (12) 375,991 175,867 154,463 28,609 10,209 6,114 728 221,572 86,717 97,927 23,028 7,332 5,915 654 154,418 89,150 56,536 5,582	72 28  Other Federal G  Number (13)  17,222  8,348 6,587 1,406 526 213 143  8,970 3,399 3,871 1,035 369 179 116 8,252 4,948 2,716 371	291,267 367,261 overnment bonds Amount (14) 4,151,495 860,454 1,200,920 548,927 374,349 290,641 876,204 2,855,226 400,500 755,473 396,63 276,191 256,131 769,969 1,296,269 459,953 445,447 151,963	106 50 Corporate and (15) 15,845 7,487 6,458 1,164 457 165 114 8,738 3,862 760 313 130 90 7,106 3,903 2,596 404	257,03 581,37  Amount (16)  1,015,879 332,484 333,368 87,599 56,132 47,122 159,175 678,690 197,157 208,612 62,186 38,133 42,488 130,107 337,189 135,327 124,758 25,412

Table 1.—Estate Tax Returns Filed in 1991: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued [All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate	C	ash	Mortgage	s and notes	Life ins	surance	Ann	uities
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	52,890	11,718,663	16,847	2,336,071	29,196	3,013,309	20,265	3,162,349
600,000 under \$1,000,000	27,881	4.563.938	8.007	634,669	15,405	932,810	10.321	1,000,943
1,000,000 under \$2,500,000	19,565	4,002,563	6,374	741,165	10,730	1,288,083	7,865	1,373,736
2,500,000 under \$5,000,000	3,400	1,270,133	1,441	297,077	1,942	461,811	1,342	396,388
5.000.000 under \$10.000.000	1,318	769,778	621	233,988	725	206,988	487	218,980
10,000,000 under \$20,000,000	469	467,158	238	154,433	247	75,741	165	124,742
20,000,000 or more		645,092	166	274,739	147	47,877	85	47,561
Taxable returns, total	24,564	7,231,277	7,291	1,103,240	10,674	781,860	6,709	1,074,725
600,000 under \$1,000,000	10,716	2,320,665	2,564	156,757	4,572	159,702	2,707	249,677
1,000,000 under \$2,500,000	10,272	2,557,194	3,136	316,367	4,423	319,544	2,919	415,288
2,500,000 under \$5,000,000	2,161	870,454	873	165,418	984	126,041	661	194,063
5,000,000 under \$10,000,000	862	559,371	411	141,741	419	100,813	255	101,733
10,000,000 under \$20,000,000	350	384,584	171	97.012	167	38.021	107	82.391
20,000,000 or more	203	539,010	136	225,945	109	37,740	60	31,573
Nontaxable returns, total	28,326	4,487,385	9,556	1,232,831	18,522	2,231,449	13,556	2,087,625
,					1			
600,000 under \$1,000,000	17,165	2,243,273	5,444	477,912	10,833	773,108 968,539	7,615 4,946	751,266 958,448
1,000,000 under \$2,500,000	9,293	1,445,369	3,237	424,798	6,307			
2,500,000 under \$5,000,000	1,239	399,680	568	131,659	958	335,770	681	202,325
5,000,000 under \$10,000,000	456	210,407	210	92,247	306	106,175	232	117,246
10,000,000 under \$20,000,000	119	82,574	67	57,421	80	37,720	58 25	42,351
20,000,000 or more	54	106,082	30	48,794	38	10,137	25	15,988
Size of gross estate	Farm	assets	Limited p	artnerships	Other noncorpo	rate businesses	Other	assets
9,000 00.0.0	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns total				<del> </del>				3,897,134
	3.727	343.086	6,900	969,362	9.058	2,400,948	53,576	
All returns, total	3,727	343,086	6,900	969,362	9,058	2,400,948	53,576	1
600,000 under \$1,000,000	1,954	109,179	2,223	86,692	3,474	276,680	28,292	652,308
600,000 under \$1,000,000 1,000,000 under \$2,500,000	1,954 1,358	109,179 100,859	2,223 3,171	86,692 262,714	3,474 3,829	276,680 584,219	28,292 19,795	652,308 939,388
600,000 under \$1,000,000 1,000,000 under \$2,500,000 2,500,000 under \$5,000,000	1,954 1,358 261	109,179 100,859 69,528	2,223 3,171 878	86,692 262,714 135,972	3,474 3,829 941	276,680 584,219 315,059	28,292 19,795 3,438	652,308 939,388 385,457
600,000 under \$1,000,000	1,954 1,358 261 92	109,179 100,859 69,528 17,299	2,223 3,171 878 389	86,692 262,714 135,972 128,147	3,474 3,829 941 481	276,680 584,219 315,059 329,224	28,292 19,795 3,438 1,321	652,308 939,388 385,457 387,817
600,000 under \$1,000,000	1,954 1,358 261 92 36	109,179 100,859 69,528 17,299 14,397	2,223 3,171 878 389 140	86,692 262,714 135,972 128,147 105,030	3,474 3,829 941 481 200	276,680 584,219 315,059 329,224 291,127	28,292 19,795 3,438 1,321 472	652,308 939,388 385,457 387,817 342,885
600,000 under \$1,000,000	1,954 1,358 261 92 36 26	109,179 100,859 69,528 17,299 14,397 31,824	2,223 3,171 878 389 140 100	86,692 262,714 135,972 128,147 105,030 250,807	3,474 3,829 941 481 200 133	276,680 584,219 315,059 329,224 291,127 604,639	28,292 19,795 3,438 1,321 472 259	652,308 939,388 385,457 387,817 342,885 1,189,279
600,000 under \$1,000,000	1,954 1,358 261 92 36 26	109,179 100,859 69,528 17,299 14,397 31,824 170,966	2,223 3,171 878 389 140 100 2,964	86,692 262,714 135,972 128,147 105,030 250,807	3,474 3,829 941 481 200 133 3,271	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084	28,292 19,795 3,438 1,321 472 259 24,781	652,308 939,388 385,457 387,817 342,885 1,189,279 2,385,575
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046	2,223 3,171 878 389 140 100 2,964 713	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620	3,474 3,829 941 481 200 133 3,271	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648	28,292 19,795 3,438 1,321 472 259 24,781 10,875	652,308 939,388 385,457 387,817 342,885 1,189,279 2,385,575
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097	2,223 3,171 878 389 140 100 2,964 713 1,392	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,921</b> 31,620 93,561	3,474 3,829 941 481 200 133 3,271 928 1,315	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787	28,292 19,795 3,438 1,321 472 259 <b>24,781</b> 10,875 10,325	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454	2,223 3,171 878 389 140 100 2,964 713 1,392 448	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218	3,474 3,829 941 481 200 133 3,271 928 1,315	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648 169,787 188,161	28,292 19,795 3,438 1,321 472 259 <b>24,781</b> 10,875 10,325 2,161	652,308 939,388 385,457 387,817 342,885 1,189,279 2,385,575 236,559 475,282 252,043
\$00,000 under \$1,000,000  1,000,000 under \$2,500,000  2,500,000 under \$5,000,000  10,000,000 under \$20,000,000  20,000,000 or more  Taxable returns, total  \$600,000 under \$1,000,000  1,000,000 under \$2,500,000  2,500,000 under \$5,000,000  5,000,000 under \$5,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094	3,474 3,829 941 481 200 133 <b>3,271</b> 928 1,315 511 277	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648 169,787 188,161 162,514	28,292 19,795 3,438 1,321 472 259 <b>24,781</b> 10,875 10,325 2,161 864	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588	28,292 19,795 3,438 1,321 472 259 <b>24,781</b> 10,875 10,325 2,161 864 351	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54 27 20	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693 28,724	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963 194,365	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387	28,292 19,795 3,438 1,321 472 259 <b>24,781</b> 10,875 10,325 2,161 864 351 205	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936	86,692 262,714 135,972 128,147 105,030 250,807 509,921 31,620 93,561 69,218 65,094 55,963 194,365	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019
600,000 under \$1,000,000	1,954 1,358 201 92 36 26 1,577 609 730 137 54 27 20 2,150 1,345	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693 28,724 172,121 74,133	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963 194,365 <b>459,541</b> 55,072	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864 203,033	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205 28,796	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019 1,511,560 415,749
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54 27 20 2,150	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693 28,724 172,121	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936	86,692 262,714 135,972 128,147 105,030 250,807 509,821 31,620 93,561 69,218 65,094 55,963 194,365 459,541 55,072 169,153	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787 2,546 2,514	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864 203,033 414,432	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205 28,796 17,417 9,470	652,308 939,388 385,457 347,817 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019 1,511,560 415,749 464,106
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54 27 20 2,150 1,345 629 124	109.179 100.859 69.528 17.299 14.397 31.824 170,966 35,046 41,097 45.454 6,952 13,693 28,724 172,121 74,133 59,762 24,074	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936 1,509 1,779 430	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963 194,385 <b>459,541</b> 55,072 169,153 66,754	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787 2,546 2,514 430	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864 203,033 414,432 126,898	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205 28,796 17,417 9,470 1,277	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019 1,511,560 415,749 464,106 133,414
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54 27 20 2,150 1,345 629 124 37	109,179 100,859 69,528 17,299 14,397 31,824 170,966 35,046 41,097 45,454 6,952 13,693 28,724 172,121 74,133 59,762 24,074 10,347	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936 1,509 1,779 430 156	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963 194,385 <b>459,541</b> 55,072 169,153 66,754 63,053	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787 2,546 2,514 430 205	276,680 584,219 315,059 329,224 281,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864 203,033 414,432 126,888 166,710	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205 28,796 17,417 9,470 1,277	652,308 939,388 385,457 387,617 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019 1,511,560 415,749 464,106 133,414 144,773
600,000 under \$1,000,000	1,954 1,358 261 92 36 26 1,577 609 730 137 54 27 20 2,150 1,345 629 124	109.179 100.859 69.528 17.299 14.397 31.824 170,966 35,046 41,097 45.454 6,952 13,693 28,724 172,121 74,133 59,762 24,074	2,223 3,171 878 389 140 100 2,964 713 1,392 448 232 99 80 3,936 1,509 1,779 430	86,692 262,714 135,972 128,147 105,030 250,807 <b>509,821</b> 31,620 93,561 69,218 65,094 55,963 194,385 <b>459,541</b> 55,072 169,153 66,754	3,474 3,829 941 481 200 133 3,271 928 1,315 511 277 135 105 5,787 2,546 2,514 430	276,680 584,219 315,059 329,224 291,127 604,639 1,164,084 73,648 169,787 188,161 162,514 144,588 425,387 1,236,864 203,033 414,432 126,898	28,292 19,795 3,438 1,321 472 259 24,781 10,875 10,325 2,161 864 351 205 28,796 17,417 9,470 1,277	652,308 939,388 385,457 387,817 342,885 1,189,279 2,385,575 236,559 475,282 252,043 243,044 260,629 918,019 1,511,560 415,749 464,106 133,414

Footnotes at end of table.

Table 1.--Estate Tax Returns Filed in 1991: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate		illowable uctions	Funeral e deduc		Executors' dedu		Attorne dedu	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	53,479	39,556,125	49,298	271,421	20,186	846,919	33,167	762,904
600,000 under \$1,000,000	28,196	6,081,021	25,852	129,178	9,749	178,336	17,164	211,973
1,000,000 under \$2,500,000		11,910,620	. 18,419	103,241	7,752	255,955	12,273	273,012
2,500,000 under \$5,000,000	3,438	5,658,991	3.109	20,621	1,609	111,231	2,298	98,840
5,000,000 under \$10,000,000	1,320	4.642.269	1,225	9,922	682	92,140	908	69,622
10,000,000 under \$20,000,000	472	3,483,131	448	4,692	268	74,141	338	44,600
20,000,000 or more	259	7,780,092	246	3,768	~ 126 ·	135,115	186	64,857
Taxable returns, total	24,746	14,130,947	24,052	132,710	14,870	700,051	21,649	581,594
600,000 under \$1,000,000	10,841	618,606	10,624	52,586	6,076	109,657	9,578	119,243
1,000,000 under \$2,500,000	10,325	2,083,861	10,001	53,785	6,445	210,933	9,049	217,470
2.500.000 under \$5.000.000	2,161	2.070.530	2,058	12,927	1,371	95,857	1,791	84,341
5,000,000 under \$5,000,000	863	1,810,840	830	6,758	615	85,172	.766	61,677
10.000,000 under \$10,000,000	351	1,899,527	340	3,405	246	69,319	301	41,828
20,000,000 or more	205	5,647,584	199	3,248	116	129,113	165	57,035
Nontaxable returns, total	28,734	25,425,178	25,246	138,711	5,316	146,868	11,518	181,311
600.000 under \$1,000,000	17.355	5,462,415	15,228	76,592	3,673	68,679	7.586	92,730
:000,000 under \$2,500,000	9,470	9,826,760	8,418	49,455	1,307	45,022	3,224	55,542
2.500,000 under \$5,000,000	1,277	3,588,461	1,051	7,693	238	15,374	508	14,499
5,000,000 under \$10,000,000	457	2,831,429	395 .	3,163	67	6,968	142	7,944
0,000,000 under \$20,000,000	121	1,583,605	108	1,287	. 22	4,823	. 37	2,773
20,000,000 or more	54	2,132,508	47	520	10	6,002	. 21	7,823
	Administrativ	e expenses and	Debts and	mortgages		e bequests	Bequests	to spouse
Size of gross estate		re expenses and deduction	Debts and dedu	mortgages	Charitable		Bequests	
Size of			1	mortgages	Charitable	e bequests	Bequests	to spouse.
Size of	losses	deduction	dedu	mortgages ction	Charitable dedi	e bequests uction	Bequests dedu	to spouse action
Size of gross estate	losses Number	Amount	dedu	mortgages ction Amount	Charitable dedi Number	e bequests uction Amount	Bequests dedi Number	Amount (48)
Size of gross estate  All returns, total	Number (41) 39,126	Amount (42)	Number (43) 43,078	Amount (44) 3,886,025	Charitable dedi	Amount (46)	Bequests dedu Number (47)	Amount (48)
Size of gross estate  All returns, total	Number (41) 39,126 20,287	Amount (42) 715,846 151,726	(43) 43,078 21,756	mortgages ction Amount (44)	Charitable dedi Number (45)	Amount (46) 6,246,781	Bequests dedit  Number  (47)  23,905  10,892 9,964	Amount (48) 26,853,640 4,147,098 8,463,196
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560	Amount (42) 715,846 151,726 209,014	Number (43) 43,078	Amount (44) 3,886,025 730,562	Charitable dedi	Amount (46) 6,246,781 532,364	Bequests dedi  Number (47) 23,905 10,892 9,964 1,914	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,63
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670	Amount (42) 715,846 151,726 209,014 93,048	Number (43) 43,078 21,756 16,375 3,062	Amount (44)  3,886,025 730,562 1,227,793	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854	Bequests dedit  Number  (47)  23,905  10,892 9,964	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,63
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011	Amount (42) 715,846 151,726 209,014 93,048 74,514	(43) 43,078 21,756 16,375	Amount (44) 3,886,025 730,562 1,227,793 556,573	Charitable dedition   Number   (45)   10,160   4,656   3,838   899	Amount (46) 6,246,781 532,364 1,379,854 666,478	Number (47) 23,905 10,892 9,964 1,914 715 263	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,63* 3,313,409 2,464,211
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011	Amount (42) 715,846 151,726 209,014 93,048	Number (43) 43,078 21,756 16,375 3,062 1,195	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079	Charitable dedition (45)  10,160 4,656 3,838 899 435	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908	Number (47) 23,905 10,892 9,964 1,914 715	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,63* 3,313,409 2,464,211
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906	(43) 43,078 21,756 16,375 3,062 1,195 440	Amount (44)  3,886,025  730,562 1,227,783 556,573 462,079 342,377	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196	Bequests dedi  Number (47) 23,905 10,892 9,964 1,914 715 263 157 3,478	Amount (48) 26,853,644 4,147,09 8,463,194 4,119,63* 3,313,40- 1,2,464,214 4,346,09* 6,996,231
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101	Amount (44)  3,886,025  730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156	Bequests dedu  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,63* 3,313,40* 2,464,211 4,346,09* 6,996,234 79,10*
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190	(43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255	Bequests dedt  Number  (47)  23,905  10,892 9,964 1,914 715 263 157 3,478 622 1,518	to spouse action  Amount (48)  26,853,644 4,147,099 8,463,199 4,119,63 3,313,40 2,464,211 4,346,09 6,996,231 79,10 734,955
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296	Charitable dediction (45)  10,160 4,656 3,838 899 435 202 130 5,580 1,918 2,377 670	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863	Bequests dedi  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774	to spouse action  Amount (48)  26,853,644 4,147,095 8,463,194 4,119,63 3,313,40 2,464,215 4,346,09 6,996,236 79,10 734,955 1,238,744
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525	Charitable dediction (45)  10,160 4,656 3,838 899 435 202 130 5,580 1,918 2,377 670 327	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307	Amount (48) 26,853,644 4,147,095 8,463,196 4,119,63 3,313,40 2,464,215 4,346,09 6,996,236 79,10 734,955 1,238,741 1,055,476
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803	(43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112	Bequests dedition (47)  23,905  10,892 9,964 1,914 715 263 157 3,478 622 1,518 774 307 148	Amount (48) 26,853,644 4,147,095 8,463,196 4,119,637 3,313,040 2,464,218 4,346,091 6,996,230 79,107 734,95; 1,238,747 1,1055,477
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112 2,174,322	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307  148  109	Amount (48) 26,853,644 4,147,095 8,463,196 4,119,631 3,313,040 2,464,216 4,346,091 6,996,230 79,107 734,952 1,238,744 1,055,477 1,146,911 2,741,043
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187	deduction  Amount (42)  715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178	(43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338	Amount (44)  3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112 2,174,322 2,824,691	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307  148  109  20,427	Amount (48) 26,853,644 4,147,099 8,463,199 4,119,637 3,313,409 2,464,211 4,346,099 6,996,231 79,107 734,957 1,238,741 1,055,477 1,146,911 2,741,041
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187 15,010 9,731	deduction  Amount (42)  715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178 95,915 155,657 68,383	(43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338 200 21,055	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,3777 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616 595,047	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 3344,112 2,174,322 2,824,691 493,209	Bequests dedt  Number  (47)  23,905  10,892 9,964 1,914 715 263 157 3,478 622 1,518 774 307 148 109 20,427	to spouse action  Amount (48)  26,853,644 4,147,099 8,463,199 4,119,637 3,313,40 2,464,211 4,346,097 6,996,231 79,107 734,955 1,238,741 1,055,477 1,146,911 2,741,041 19,857,400 4,067,999
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187 15,010 9,731 4,407	Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178 95,915 155,657 68,383 46,918	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338 200 21,055 12,655 6,881	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616 595,047 773,403	Charitable dediction (45)  10,160 4,656 3,838 899 435 202 130 5,580 1,918 2,377 670 327 177 112 4,580 2,738 1,462	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 334,112 2,174,322 2,824,691 493,209 1,129,599	Bequests dedt  Number  (47)  23,905  10,892 9,964 1,914 715 263 157 3,478 622 1,518 774 307 148 109 20,427 10,270 8,446	Amount (48) 26,853,644 4,147,091 8,463,191 4,119,63 3,313,40 2,464,211 4,346,09 6,996,23 79,10 734,95 1,238,74 1,055,47 1,146,91 2,741,04 19,857,40 4,067,99 7,728,24
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187 15,010 9,731 4,407 608	deduction  Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178 95,915 155,657 68,383 46,918 8,244	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338 200 21,055 12,655 6,881 995	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616 595,047 773,403 304,277	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112 2,174,322 2,174,322 2,824,691 493,209 1,129,599 357,615	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307  148  109  20,427  10,270  8,446  1,139	Amount (48) 26,853,644 4,147,095 8,463,199 4,119,63 3,313,40 2,464,219 4,346,09 6,996,23 79,10 734,95; 1,238,74 1,146,91 2,741,04 1,9857,40 4,067,99 7,728,24 2,880,88
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187 15,010 9,731 4,407 608 183	deduction  Amount (42)  715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178 95,915 155,657 68,383 46,918 8,244 5,661	(43)  43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338 200 21,055 12,655 6,881 995 371	Amount (44)  3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616 595,047 773,403 304,277 234,554	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112 2,174,322 2,824,691 493,209 1,129,599 357,615 333,524	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307  148  109  20,427  10,270  8,446  1,139  408	Amount (48) 26,853,644 4,147,09; 8,463,19; 4,119,63 3,313,40; 2,464,21; 4,346,09 6,996,23 79,10 734,95 1,238,74 1,055,47 1,146,91 2,741,04 19,857,40 4,067,99 7,728,24 2,880,88
Size of gross estate  All returns, total	Number (41) 39,126 20,287 14,560 2,670 1,011 384 214 24,116 10,555 10,152 2,063 828 330 187 15,010 9,731 4,407 608 183	deduction  Amount (42) 715,846 151,726 209,014 93,048 74,514 78,906 108,639 560,190 83,344 162,095 84,803 68,854 65,178 95,915 155,657 68,383 46,918 8,244	Number (43) 43,078 21,756 16,375 3,062 1,195 440 250 22,023 9,101 9,494 2,067 824 338 200 21,055 12,655 6,881 995	Amount (44) 3,886,025 730,562 1,227,793 556,573 462,079 342,377 566,641 1,745,409 135,515 454,390 252,296 227,525 228,774 446,908 2,140,616 595,047 773,403 304,277	Charitable dedi	Amount (46) 6,246,781 532,364 1,379,854 666,478 638,908 474,196 2,554,981 3,422,090 39,156 250,255 308,863 305,383 344,112 2,174,322 2,174,322 2,824,691 493,209 1,129,599 357,615	Bequests dedt  Number  (47)  23,905  10,892  9,964  1,914  715  263  157  3,478  622  1,518  774  307  148  109  20,427  10,270  8,446  1,139	Amount (48) 26,853,644 4,147,095 8,463,196 4,119,637 3,313,040 2,464,218 4,346,091 6,996,230 79,107 734,95; 1,238,747 1,1055,477

Footnotes at end of table.

Table 1.--Estate Tax Returns Filed in 1991: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

Size of gross estate	Taxab	le estate	Adjusted	taxable gifts	Adjusted ta	xable estate	Estate tax i	pefore credits
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	49,696	50,807,204	5,968	1,725,001	49,869	52,524,784	49,866	20,317,56
\$600,000 under \$1,000,000	25,952	15,635,146	1,981	252,196	25,984	15,887,341	25,984	5,159,61
\$1,000,000 under \$2,500,000	18,526	16.933.694	2.181	386,030	18,627	17,312,304	18,627	6,114,91
\$2,500,000 under \$5,000,000	3,245	5,898,399	910	367,008	3,260	6,265,407	3,260	2,570,46
\$5,000,000 under \$10,000,000	1,268	4,206,445	495	212,463	1,280	4,418,908	1,278	2,051,83
\$10,000,000 under \$20,000,000	456	2,886,531	235	190,575	463	3,077,105	462	1.528.03
\$20,000,000 or more	250	5,246,989	165	316,730	254	5,563,718	254	2,892,69
Taxable returns, total	24,767	38,571,219	4,048	1,462,922	24,781	40,034,141	24,781	16,371,85
6600,000 under \$1,000,000	10,875	8,138,992	1,064	155,738	10,875	8,294,730	10,875	2,761,82
\$1,000,000 under \$2,500,000	10,325	13,006,032	1,521	289,240	10,325	13,295,273	10,325	4,843,80
2,500,000 under \$5,000,000	2,146	5,358,202	744	351,054	2,161	5,709,256	2,161	2,392,43
\$5,000,000 under \$10,000,000	864	4,010,286	375	180,433	864	4,190,720	864	1,980,87
\$10,000,000 under \$20,000,000	351	2,833,358	196	178,478	351	3,011,836	351	1,508,78
\$20,000,000 or more	205	5,224,349	147	307,979	205	5,532,327	205	2,884,13
Nontaxable returns, total	24,930	12,235,985	1,920	262,078	25,088	12,490,642	25,085	3,945,71
600,000 under \$1,000,000	15,077	7,496,154	917	96,457	15.109	7,592,611	15.109	2,397,79
\$1,000,000 under \$2,500,000	8,201	3,927,662	660	96,790	8,302	4,017,031	8,302	1,271,11
2,500,000 under \$5,000,000	1,098	540,197	166	15,955	1,100	556,151	1,100	178.03
5,000,000 under \$10,000,000	404	196,159	121	32,029	416	228,188	414	70,95
\$10,000,000 under \$20,000,000	105	53,173	39	12,097	112	65,270	111	19.25
\$10,000,000 under \$20,000,000		53,173 22,640	39 18	12,097 8,751	112 49	65,270 31,391	111 49	
\$10,000,000 under \$20,000,000 \$20,000,000 or more Size of	105 45		18		49		49	
\$10,000,000 under \$20,000,000 \$20,000,000 or more	105 45 Allowable (	22,640 unified credit	18 Other to	8,751	49 Estate tax	31,391 after credits	49 Lifetime	1
\$10,000,000 under \$20,000,000 \$20,000,000 or more Size of	105 45 Allowable t	22,640 unified credit Amount	18 Other to	8,751 ax credits Amount	49 Estate tax	31,391 after credits Amount	49 Lifetime Number	8,55 transfers Amount
\$10,000,000 under \$20,000,000 \$20,000,000 or more Size of gross estate	Allowable of Number (57)	22,640 unified credit Amount (58)	Other to Number (59)	8,751 ax credits Amount (60)	Estate tax Number (61)	31,391 after credits  Amount (62)	49 Lifetime Number (63)	8,55 transfers Amount (64)
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862	22,640 unified credit Amount	18 Other to	8,751 ax credits Amount	49 Estate tax	31,391 after credits Amount	49 Lifetime Number	8,55 transfers Amount (64)
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862 25,984	22,640  unified credit  Amount (58)  8,671,228 4,464,411	18 Other to Number (59) 28,466 13,596	8,751  ax credits  Amount (60)  2,546,038 235,006	49  Estate tax  Number (61)  24,781 10,875	31,391  after credits  Amount (62)  9,100,290 460,197	49 Lifetime Number (63)	8,55 transfers Amount (64) 18,137,03
Size of gross estate  All returns, total	105 45 Allowable t Number (57) 49,862 25,984 18,627	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077	18  Other to  Number (59)  28,466 13,596 11,034	8,751 ax credits Amount (60) 2,546,038	Estate tax  Number (61) 24,781	31,391 after credits Amount (62) 9,100,290	49 Lifetime Number (63) 12,901	8,55 transfers Amount (64) 18,137,03 2,735,06
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553	18  Other to  Number (59)  28,466 13,596 11,034 2,356	8,751  Amount (60)  2,546,038 235,006 540,038 336,319	Estate tax:  Number (61) 24,781 10,875 10,325 2,161	31,391  after credits  Amount (62)  9,100,290 460,197	Lifetime  Number (63)  12,901  5,445 5,276 1,240	8,55 transfers Amount (64) 18,137,03 2,735,06 4,890,95
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094	Number (59)  28,466 13,596 11,034 2,356 918	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072	Estate tax  Number (61)  24,781 10,875 10,325 2,161 864	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799	Lifetime  Number (63)  12,901 5,445 5,276 1,240 552	8,55 transfers Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56
All returns, total	105 45 Allowable ( Number (57) 49,862 25,984 18,627 3,260 1,276 461	22,640  unified credit  Amount (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 66,339	18  Other to  Number (59)  28,466  13,596 11,034 2,356 918 354	8,751  Amount (60)  2,546,038 235,006 540,038 336,319	Estate tax:  Number (61) 24,781 10,875 10,325 2,161	31,391  Amount (62)  9,100,290 460,197 2,324,799 1,646,597	Lifetime  Number (63)  12,901  5,445 5,276 1,240	8,55 transfers Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39
All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253	22,640  unified credit  Amount (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 86,339 47,753	Number (59)  28,466 13,596 11,034 2,356 918 354 208	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161	Estate tax  Number (61)  24,781 10,875 10,325 2,161 864 351 205	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665	Lifetime  Number (63)  12,901 5,445 5,276 1,240 552	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78
All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777	22,640  unified credit  Amount (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 66,339	18  Other to  Number (59)  28,466  13,596 11,034 2,356 918 354	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441	49  Estate tax  Number (61)  24,781 10,875 10,325 2,161 864 351	31,391  after credits  Amount (62)  9,100,290  460,197 2,324,799 1,646,597 1,478,665 1,129,256	Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875	22,640  unified credit  Amount (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 86,339 47,753	Number (59)  28,466 13,596 11,034 2,356 918 354 208	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161	Estate tax  Number (61)  24,781 10,875 10,325 2,161 864 351 205	31,391  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777	Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153	8,55 transfers  Amount (64) 18,137,03 2,736,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05
Size of gross estate  All returns, total	105 45 Allowable t Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161 2,501,202	Estate tax  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781	31,391  after credits  Amount (62)  9,100,290  460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290	Lifetime  Number (63)  12,901 5,445 5,276 1,240 552 234 153 6,442	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29
10,000,000 under \$20,000,000	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875	22,640  anified credit  Amount (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235	8,751  ax credits  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161 2,501,202 209,802	Estate tax:  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781 10,875	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197	Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08
10,000,000 under \$20,000,000	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194	8,751  Amount (60)  2,546,038 235,006 540,038 336,319 338,072 312,441 784,161 2,501,202 209,802 529,334	Estate tax:  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781 10,875 10,325	31,391  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799	Number (63) 12,901 5,445 5,276 1,240 552 234 153 6,442 1,971 2,871	8,55 transfers  Amount (64) 18,137,03 2,736,6 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99
10,000,000 under \$20,000,000	105 45 Allowable to Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334	18  Other to  Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202 209,802 529,334 329,507	Estate tax:  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781 10,875 10,325 2,161	31,391  after credits  Amount (62)  9,100,290  460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290  460,197 2,324,799 1,646,597	Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92
All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,0777 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334 166,037	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852	8,751  ax credits  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161 2,501,202 209,802 529,334 329,507 336,172	Estate tax  Number (61)  24,781  10,875 10,325 2,161 864 351 205  24,781 10,875 10,325 2,161 864 864	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665	Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71
Size of gross estate  All returns, total	105 45  Allowable to Number (57)  49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862 350	22,640  unified credit  (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 86,339 47,753  4,770,352 2,091,820 1,989,666 416,334 166,037 67,211	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852 343	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202 209,802 529,334 329,507 336,172 312,314	Estate tax.  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781 10,875 10,325 2,161 864 351	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256	49  Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71 3,852,04
Size of gross estate  All returns, total	105 45 Allowable of Number (57) 49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862 350 204	22,640  unified credit  (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334 166,037 67,211 39,285	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852 343 201	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202 209,802 529,334 329,507 336,172 312,314 784,074	Estate tax.  Number (61)  24,781 10,875 10,325 2,161 864 351 205 24,781 10,875 10,325 2,161 864 351	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256	49  Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192 135	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71 3,852,04 5,991,98
All returns, total	105 45  Allowable (17)  Allowa	22,640  unified credit  (58)  8,671,228  4,464,411 3,250,077 587,553 235,094 86,339 47,753  4,770,352 2,091,820 1,989,666 416,334 166,037 67,211 39,285 3,900,875	18  Other to  Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852 343 201 4,514	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202 209,802 529,334 329,507 336,172 312,314 784,074 44,836	Estate tax  Number (61)  24,781  10,875 10,325 2,161 864 351 205  24,781  10,875 10,325 2,161 864 351 205	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777	Lifetime  Number (63)  12,901 5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192 135 6,459	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71 3,852,04 5,991,98 1,650,76
All returns, total	105 45  Allowable to Number (57)  49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862 350 204 25,085 15,109	22,640  unified credit  (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334 166,037 67,211 39,285 3,900,875 2,372,592	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852 343 201 4,514 3,361	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 336,072 312,441 784,161  2,501,202 209,802 529,334 329,507 336,172 312,314 784,074 44,836 25,204	Estate tax.  Number (61)  24,781 10,875 10,325 2,161 864 351 205  24,781 10,875 10,325 2,161 864 351 205	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777	49  Lifetime  Number  (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192 135 6,459 3,474	8,55 transfers  Amount (64) 18,137,03 2,735,6 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,2777,71 3,852,04 5,991,98 1,650,76 2,170,87
Size of gross estate  All returns, total	105 45  Allowable to Number (57)  49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862 350 204 25,085 15,109 8,302	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334 166,037 67,211 39,285 3,900,875 2,372,592 1,260,411	18  Other to  Number (59)  28,466 13,596 11,034 2,356 918 354 208  23,952 10,235 10,194 2,127 652 343 201 4,514 3,361 640	8,751  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202  209,802 529,334 329,507 336,172 312,314 784,074  44,836 25,204 10,704	Estate tax:  Number (61)  24,781 10,875 10,325 2,161 864 351 205  24,781 10,875 10,325 2,161 864 351 205	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777	49  Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192 135 6,459 3,474 2,405	8,55 transfers  Amount (64) 18,137,03 2,735,06 4,890,95 2,450,56 2,029,39 1,632,78 4,388,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71 3,852,04 5,991,98 1,650,76
All returns, total	105 45  Allowable of Number (57)  49,862 25,984 18,627 3,260 1,276 461 253 24,777 10,875 10,325 2,161 862 350 204 25,085 15,109 8,302 1,100	22,640  unified credit  Amount (58)  8,671,228 4,464,411 3,250,077 587,553 235,094 86,339 47,753 4,770,352 2,091,820 1,989,666 416,334 166,037 67,211 39,285 3,900,875 2,372,592 1,260,411 171,219	Number (59)  28,466 13,596 11,034 2,356 918 354 208 23,952 10,235 10,194 2,127 852 343 201 4,514 3,361 840 229	8,751  ax credits  Amount (60)  2,546,038  235,006 540,038 336,319 338,072 312,441 784,161  2,501,202 209,802 529,334 329,507 336,172 312,314 784,074 44,836 25,204 10,704 6,812	Estate tax:  Number (61)  24,781 10,875 10,325 2,161 864 351 205  24,781 10,875 10,325 2,161 864 351 205	31,391  after credits  Amount (62)  9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777 9,100,290 460,197 2,324,799 1,646,597 1,478,665 1,129,256 2,060,777	49  Lifetime  Number (63)  12,901  5,445 5,276 1,240 552 234 153 6,442 1,971 2,871 893 380 192 135 6,459 3,474 2,405 347	8,55 transfers  Amount (64) 18,137,03 2,736,60 4,890,95 2,450,56 2,029,39 1,632,78 4,398,26 12,145,05 1,084,29 2,720,08 1,860,99 1,349,92 1,277,71 3,852,04 5,991,98 1,650,76 2,170,871 589,575

<sup>1</sup> Gross estate and asset values are shown at their value on the decedent's date-of-death.

NOTE: Detail may not add to totals because of rounding.

Table 2.--Estate Tax Returns Filed for 1989 Decedents: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate<sup>1</sup>
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate, date-of-death	Real	estate	Closely	held stock	Othe	er stock
			Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	50,376	87,683,991	42,962	19,823,102	6,891	7,058,044	40,035	20,173,8
\$600,000 under \$1,000,000	26,092	19.946.407	21,754	5,651,896	2,060	414,703	- 19,691	3.718.22
\$1,000,000 under \$2,500,000	18,478	27,203,504	16,052	7,001,608	3.073	1,196,396	15,256	5,995,3
\$2,500,000 under \$5,000,000	3,685	12,475,627	3,229	2,690,879	999	962,068	3,171	3,233,1
\$5,000,000 under \$10,000,000	1,409	9,464,419	1,273	1,933,703	475	959,055	1,260	2,470,2
\$10,000,000 under \$20,000,000		6,253,492	420	1,152,052	163	666,706	421	1,875,1
\$20,000,000 or more	250	12,340,542	235	1,392,964	121	2,859,116	236	2,881,7
Taxable returns, total	23,158	51,424,960	18,679	9,628,781	2,475	4,457,069	19,381	13,755,4
\$600,000 under \$1,000,000	9,569	7,746,132	7,297	1,933,428	391	70,849	7,629	1,770,8
\$1,000,000 under \$2,500,000	9,920	14,683,302	8,202	3,480,722	1,140	447,176	8,459	3,793,7
\$2,500,000 under \$5,000,000	2,175	7,421,649	1,840	1,388,736	478	486,666	1,918	2,210,7
5,000,000 under \$10,000,000	949	6,424,488	845	1,192,733	267	541,752	866	1,899,8
\$10,000,000 under \$20,000,000		4,678,599	307	716,494	107	432,843	317	1,573.2
\$20,000,000 or more	201	10,470,790	187	916,668	. 92	2,477,783	192	2,506,9
Nontaxable returns, total	27,218	36,259,030	24,283	10,194,321	4,415	2,600,975	20,654	6,418,3
\$600,000 under \$1,000,000	16,523	12,200,274	14,457	3,718,468	1,669	343,854	12.061	1,947,3
\$1,000,000 under \$2,500,000		12,520,202	7.850	3,520,886	1,933	749,220	6,797	2,201,5
2,500,000 under \$5,000,000	1,510	5,053,978	1,389	1,302,143	521	475,402	1,253	1,022,4
55,000,000 under \$10,000,000		3,039,932	428	740,970	208	417,303	395	570,4
10,000,000 under \$20,000,000	118	1,574,893	112	435,558	56	233,864	104	301.8
20,000,000 or more	49	1,869,752	48	476,296	28	381,333	44	374.7
							·	
Size of gross estate	State and local G	overnment bonds	Federal Governm	ent savings bonds	Other Federal G	overnment bonds	Corporate and	d foreign bond
	State and local G	overnment bonds  Amount	Federal Governm	ent savings bonds Amount	Other Federal G	overnment bonds -	Corporate an	d foreign bond
-,;							<del></del>	· ·
	Number (9)	Amount	Number	Amount	Number	Amount	Number	Amount (16)
gross estate  All returns, total	Number (9) 27,507	Amount (10)	Number (11)	Amount (12)	Number (13)	Amount (14) 3,291,159	Number (15) 16,880	Amount (16) 1,003,20
gross estate  All returns, total	Number (9) 27,507	Amount (10) 9,867,658	Number (11) 7,859 4,444	Amount (12) 391,870 208,138	Number (13) 16,423 8,092	Amount (14) 3,291,159 825,656	Number (15) 16,880 8,285	Amount (16) 1,003,20 336,08
gross estate  All returns, total	Number (9) 27,507 12,023	Amount (10) 9,867,658 1,784,675	Number (11) 7,859	Amount (12) 391,870 208,138 133,435	Number (13) 16,423 8,092 6,121	Amount (14) 3,291,159 825,656 955,626	Number (15) 16,880 8,285 6,450	Amount (16) 1,003,20 336,08 296,18
gross estate  All returns, total	(9) 27,507 12,023 11,264 2,619	Amount (10) 9,867,658 1,784,675 3,111,234 1,707,919	Number (11) 7,859 4,444 2,767 437	Amount (12) 391,870 208,138 133,435 29,316	Number (13) 16,423 8,092 6,121 1,343	Amount (14) 3,291,159 825,656 955,626 442,945	Number (15) 16,880 8,285 6,450 1,319	Amount (16) 1,003,20 336,08 296,18 .94,72
gross estate  All returns, total	Number (9) 27,507 12,023 11,264	Amount (10) 9,867,658 1,784,675 3,111,234	Number (11) 7,859 4,444 2,767	Amount (12) 391,870 208,138 133,435 29,316 11,370	Number (13) 16,423 8,092 6,121 1,343 533	Amount (14) 3,291,159 825,656 955,626 442,945 319,363	(15) 16,880 8,285 6,450 1,319 528	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046	Amount (10) 9,867,658 1,784,675 3,111,234 1,707,919 1,266,253	Number (11) 7,859 4,444 2,767 437 154	Amount (12) 391,870 208,138 133,435 29,316	Number (13) 16,423 8,092 6,121 1,343	Amount (14) 3,291,159 825,656 955,626 442,945	Number (15) 16,880 8,285 6,450 1,319	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351	Amount (10) 9,867,658 1,764,675 3,111,234 1,707,919 1,266,253 796,822	Number (11) 7,859 4,444 2,767 437 154 37	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237	Number (13) 16,423 8,092 6,121 1,343 533 208	Amount (14) 3,291,159 825,656 955,626 442,945 319,963 302,447	Number (15) 16,880 8,285 6,450 1,319 526 183	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52 149,72
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203	Amount (10) 9,867,658 1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754	Number (11) 7,859 4,444 2,767 437 154 37 20	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363	Number (15) 16,880 8,285 6,450 1,319 528 183 116 8,771	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95 43,52 149,72 640,39
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133	Number (13)  16,423  8,092 6,121 1,343 533 208 125 8,706 3,468	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321	Number (15) 16,880 8,285 6,450 1,319 526 183 116 8,771 3,443	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95 43,52 149,72 640,39
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438	Number (15) 16,880 8,285 6,450 1,319 528 183 116 8,771 3,443 3,869	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95 43,52 149,72 640,39 148,84 195,07
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405	Amount (10)  9,867,658 1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 92,408	Number (13)  16,423  8,092 6,121 1,343 533 208 125 8,706 3,468	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191	Number (15) 16,880 8,285 6,450 1,319 526 183 116 8,771 3,443 3,869 840	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656	Amount (10) 9,867,658 1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 92,408 19,181 8,931	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206	Number (15) 16,880 8,285 6,450 1,319 528 183 116 8,771 3,443 3,869 840 385	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,98
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 92,408 19,181	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191	Number (15) 16,880 8,285 6,450 1,319 526 183 116 8,771 3,443 3,869 840	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 92,408 19,181 8,931 7,206	Number (13)  16,423  8,092 6,121 1,343 533 208 125  8,706 3,468 3,696 875 393 169	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247	Number (15) 16,880 8,285 6,450 1,319 526 183 116 8,771 3,443 3,869 840 385 140	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35 142,87
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275 168	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762 1,078,603 3,410,908	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25 14 4,126	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 92,408 19,181 8,931 7,206 1,059 179,951	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393 169 106 7,716	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247 396,959 1,046,796	Number (15) 16,880 8,285 6,450 1,319 528 183 116 8,771 3,443 3,669 840 385 140 95 8,109	Amount (16) 1,003,20 336,08 296,18 .94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35 142,87
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275 168 13,667	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762 1,078,603 3,410,908 1,042,798	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25 14 4,126 2,760	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 82,408 19,181 8,931 7,206 1,059 179,951 125,004	Number (13)  16,423  8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393 169 106 7,716	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247 396,959 1,046,796 401,335	Number (15)  16,880 8,285 6,450 1,319 528 183 116 8,771 3,443 3,869 840 385 140 95 8,109 4,842	Amount (16)  1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35 142,87 362,80
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275 168 13,667 7,431	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762 1,076,603 3,410,908 1,042,798 1,236,518	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25 14 4,126 2,760 1,141	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 82,408 19,181 8,931 7,206 1,059 179,951 125,004 41,027	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393 169 106 7,716 4,624 2,425	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247 396,959 1,046,796 401,335 328,187	Number (15)  16,880 8,265 6,450 1,319 526 183 116 8,771 3,443 3,869 840 385 140 95 8,109 4,842 2,581	Amount (16) 1,003,20 336,08 296,18 .94,72 .82,95 .43,52 149,72 .640,39 148,84 .195,07 .61,24 .54,99 .37,35 .142,87 .362,800 .187,24 .101,101
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275 168 13,667 7,431 4,860 963	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762 1,078,603 3,410,908 1,042,798 1,236,516 573,233	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25 14 4,126 2,760 1,141 174	Amount (12) 391,870 208.138 133.435 29,316 11,370 8,237 1,375 211,919 83,133 92,408 19,181 8,931 7,206 1,059 179,951 125,004 41,027 10,135	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393 169 106 7,716 4,624 2,425 468	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247 396,959 1,046,796 401,335 326,187 149,754	Number (15) 16,880 8,285 6,450 1,319 528 183 116 8,771 3,443 3,869 840 385 140 95 8,109 4,842 2,581	Amount (16) 1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35 142,87 362,80 187,24 101,10 33,47
gross estate  All returns, total	Number (9) 27,507 12,023 11,264 2,619 1,046 351 203 13,840 4,592 6,405 1,656 743 275 168 13,667 7,431 4,860	Amount (10)  9,867,658  1,784,675 3,111,234 1,707,919 1,266,253 796,822 1,200,754 6,456,750 741,877 1,874,719 1,134,686 957,103 669,762 1,076,603 3,410,908 1,042,798 1,236,518	Number (11) 7,859 4,444 2,767 437 154 37 20 3,733 1,684 1,626 263 121 25 14 4,126 2,760 1,141	Amount (12) 391,870 208,138 133,435 29,316 11,370 8,237 1,375 211,919 83,133 82,408 19,181 8,931 7,206 1,059 179,951 125,004 41,027	Number (13) 16,423 8,092 6,121 1,343 533 208 125 8,706 3,468 3,696 875 393 169 106 7,716 4,624 2,425	Amount (14) 3,291,159 825,656 955,626 442,945 319,363 302,447 445,121 2,244,363 424,321 627,438 293,191 253,206 249,247 396,959 1,046,796 401,335 328,187	Number (15)  16,880 8,265 6,450 1,319 526 183 116 8,771 3,443 3,869 840 385 140 95 8,109 4,842 2,581	Amount (16)  1,003,20 336,08 296,18 94,72 82,95 43,52 149,72 640,39 148,84 195,07 61,24 54,99 37,35 142,87 362,800

Footnotes at end of table

Table 2.--Estate Tax Returns Filed for 1989 Decedents: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate		ash	Mortgage	s and notes	Life in:	surance	Anr	uities
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	49,826	10,552,193	15,023	2,297,926	27,247	2,709,236	17,042	2,715,461
\$600,000 under \$1,000,000	25,792	3,901,993	6,651	518,184	13,704	841,543	8,187	728,280
1,000,000 under \$2,500,000	18,271	3,645,915	5,865	706,049	10,282	1,154,626	6,661	1,200,338
2,500,000 under \$5,000,000	3,651	1,137,546	1.455	334,109	2,056	375,851	1,425	412,574
5,000,000 under \$10,000,000	1,401	768,534	662	268,980	815	195,791	511	221,371
10,000,000 under \$20,000,000	461	403,010	236	128,462	243	67,514	164	100,459
20,000,000 or more	249	695,195	155	342,143	148	73,911	93	52,440
Taxable returns, total	23,028	6,400,796	6,786	1,268,694	10,160	775,575	5,451	843,592
600,000 under \$1,000,000	9,516	1,781,703	2,321	185.459	3,976			
1,000,000 under \$2,500,000	9,862	2,359,194	2,890	326,589	4,406	145,720	1,974	153,224
2,500,000 under \$5,000,000	2,162	768,115	2,890 848	205,403	1,014	315,427	2,406	328,487
5,000,000 under \$10,000,000	944	570,337	431	174,827	491	131,994	614	164,862
10,000,000 under \$20,000,000	343	322,535	172	85,878	164	94,145	281	107,960
20,000,000 or more	200	598,913	124	290,538	109	39,871 48,418	104	52,941
Nontaxable returns, total	26,798	4,151,397	8,237	1,029,232	17,086	l i	72	36,119
600,000 under \$1,000,000	16,276		•		1	1,933,660	1,592	1,871,869
1,000,000 under \$2,500,000	8,409	2,120,290 1,286,722	4,330 2,975	332,726	9,727	695,823	6,213	575,057
2,500,000 under \$5,000,000	•			379,459	5,876	839,199	4,255	871,851
5,000,000 under \$10,000,000	1,489 457	369,431	607	128,706	1,042	243,857	812	247,712
10,000,000 under \$20,000,000	118	198,197 80,475	231	94,152	323	101,646	231	113,411
20,000,000 or more	49	96,282	64 31	42,584	79	27,643	60	47,518
		80,282	31	51,605	39	25,492	21	16,320
I								
Size of gross estate	Farm	assets	Limited pa	artnerships	Other noncorpo	rate businesses	Other	assets
· · · · · · · · · · · · · · · · · · ·	Farm Number	assets Amount	Limited pa	artnerships Amount	Other noncorpo	rate businesses	Other Number	assets Amount
· · · · · · · · · · · · · · · · · · ·				·				<del></del> .
· · · · · · · · · · · · · · · · · · ·	Number	Amount	Number	Amount (28)	Number (28)	Amount (30)	Number (31)	Amount (32)
gross estate  All returns, total	Number (25) 3,680	Amount (26) 275,204	Number (27) 6,431	Amount (28) 815,871	Number (29) 8,553	Amount (30) 2,629,996	Number (31) 45,924	Amount (32) 4,079,215
gross estate  All returns, total	Number (25) 3,680 2,083	Amount (26) 275,204 91,076	Number (27) 6,431 2,024	Amount (28) 815,871 64,928	Number (29) 8,553 2,827	Amount (30) 2,629,996 249,880	Number (31) 45,924 23,215	Amount (32) 4,079,215 611,144
gross estate  All returns, total	Number (25) 3,680 2,083 1,195	Amount (26) 275,204 91,076 85,198	Number (27) 6,431 2,024 2,814	Amount (28) 815,871 64,928 175,356	Number (29) <b>8,553</b> 2,827 3,746	Amount (30) 2,629,996 249,880 642,401	Number (31) 45,924 23,215 17,123	Amount (32) 4,079,215 611,144 903,759
gross estate  All returns, total	(25) 3,680 2,083 1,195 246	Amount (26)  275,204  91,076  85,198 29,872	(27) 6,431 2,024 2,814 881	Amount (28)  815,871  64,928 175,356 149,034	(29) 8,553 2,827 3,746 1,105	(30) 2,629,996 249,880 642,401 415,354	(31) 45,924 23,215 17,123 3,526	Amount (32) 4,079,215 611,144 903,759 460,265
gross estate  All returns, total	(25) 3,680 2,083 1,195 246 96	Amount (26) 275,204 91,076 85,198 29,872 28,232	(27) 6,431 2,024 2,814 881 452	Amount (28) 815,871 64,928 175,356 149,034 168,630	(29) 8,553 2,827 3,746 1,105 532	(30) 2,629,996 249,880 642,401 415,354 395,617	(31) 45,924 23,215 17,123 3,526 1,366	Amount (32) 4,079,215 611,144 903,759 460,265 374,326
gross estate  All returns, total	(25) 3,680 2,083 1,195 246 96 34	Amount (26) 275,204 91,076 85,198 29,872 28,232 4,574	(27) 6,431 2,024 2,614 881 452 161	Amount (28)  815,871  64,928 175,356 149,034 168,630 114,219	(29) 8,553 2,827 3,746 1,105 532 199	Amount (30) 2,629,996 249,880 642,401 415,354 395,617 257,397	Number (31) 45,924 23,215 17,123 3,526 1,366 449	(32) 4,079,215 611,144 903,759 460,265 374,326 332,943
gross estate  All returns, total	(25) 3,680 2,083 1,195 246 96	Amount (26)  275,204  91,076  85,198 29,872 28,232 4,574 36,253	(27) 6,431 2,024 2,814 881 452 161 99	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706	Number (29) 8,553 2,827 3,746 1,105 532 199 143	Amount (30) 2,629,996 249,880 642,401 415,354 395,617 257,397 669,347	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778
gross estate  All returns, total	(25) 3,680 2,083 1,195 246 96 34 26 1,534	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786	(27) 6,431 2,024 2,814 881 452 161 99 2,767	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627	Number (29) 8,553 2,827 3,746 1,105 532 199 143 3,368	Amount (30) 2,629,996 249,880 642,401 415,354 395,617 257,397 669,347 1,446,652	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,398,778 2,745,476
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782	Amount (30) 2,629,996 249,880 642,401 415,354 396,617 257,397 669,347 1,446,652 94,885	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284	Amount (28)  815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347  1,446,652 94,885 234,700	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,484
gross estate  All returns, total	(25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156	Amount (26) 275,204 91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101 14,670	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284 426	Amount (28) 815,871 64,928 175,358 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180	(29) 8,553 2,827 3,740 1,105 532 199 143 3,368 782 1,486 527	Amount (30) 2,629,996 249,680 642,401 415,354 395,617 257,397 669,347 1,446,652 84,885 234,700 170,996	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095	Amount (32) 4,079,215 611,114 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101 14,670 17,784	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585 1,284 426 281	Amount (28) 815,871 64,928 175,358 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180 76,081	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347 1,446,652  94,885 234,700 170,996 231,807	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62 23	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253  107,786 16,554 27,101 14,670 17,784 3,577	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585 1,284 426 281 108	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180 76,081 51,409	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137	Amount (30)  2,629,996  249,880 642,401 415,354 396,617 257,397 669,347  1,446,652  94,885 234,700 170,996 231,807 171,293	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906
### All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 656 62 23 15	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253  107,786 16,554 27,101 14,670 17,784 3,577 28,101	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284 426 281 108 83	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 82,180 76,081 51,409 126,365	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347  1,446,652  94,885 234,700 170,996 231,807 171,293 542,971	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906 1,278,452
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62 23 15 2,146	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253  107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664	Amount (28) 815,871 64,928 175,358 149,034 148,630 114,219 143,706 441,627 20,617 84,975 82,180 76,081 51,409 126,365 374,244	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112 5,184	Amount (30)  2,629,996  249,880 642,401 415,354 396,617 257,397 669,347  1,446,652  94,885 234,700 170,996 231,807 171,293	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62 23 15 2,146	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253  107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418 74,522	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664 1,439	Amount (28)  815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180 76,081 51,409 126,365 374,244 44,311	Number (29)  8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347  1,446,652  94,885 234,700 170,996 231,807 171,293 542,971	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906 1,278,452
### All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62 23 15 2,146 1,422 578	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418 74,522 58,097	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664 1,439 1,529	Amount (28) 815,871 64,928 175,358 149,034 168,630 114,219 143,706 441,627 20,617 84,975 82,180 76,081 51,409 126,365 374,244 44,311 90,381	Number (29) 8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112 5,184 2,046 2,260	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347 1,446,652  94,885 234,700 170,996 231,807 171,283 542,971 1,183,344	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199 24,766	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906 1,278,452 1,333,739
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 98 34 26 1,534 661 616 156 62 23 15 2,146 1,422 578 90	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418 74,522 58,097 15,202	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664 1,439 1,529 455	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180 76,081 51,409 126,365 374,244 44,311 90,381 66,854	Number (29) 8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112 5,184 2,046 2,260 578	Amount (30)  2,629,996  249,880 642,401 415,354 396,617 257,397 669,347  1,446,652  94,885 234,700 170,996 231,807 171,293 542,971  1,183,344 154,995	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199 24,766 14,858	Amount (32) 4,079,215 611,144 903,759 460,265 374,328 332,943 1,396,778 2,745,476 174,649 495,484 288,948 243,027 264,906 1,278,452 1,333,739 436,495
All returns, total	Number (25) 3,680 2,083 1,195 246 96 34 26 1,534 661 616 156 62 23 15 2,146 1,422 578 90 34	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253  107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418 74,522 58,097 15,202 10,448	Number (27) 6,431 2,024 2,614 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664 1,439 1,529 455 171	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 82,180 76,081 51,409 126,365 374,244 44,311 90,381 66,854 92,549	Number (29) 8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112 5,184 2,046 2,260	Amount (30) 2,629,996 249,680 642,401 415,354 395,617 257,397 669,347 1,446,652 84,685 234,700 170,996 231,807 171,293 542,971 1,183,344 154,995 407,701	Number (31) 45,924 23,215 17,123 3,526 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199 24,766 14,858 7,878	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906 1,278,452 1,333,739 436,495 406,265
gross estate  All returns, total	Number (25) 3,680 2,083 1,195 246 98 34 26 1,534 661 616 156 62 23 15 2,146 1,422 578 90	Amount (26)  275,204  91,076 85,198 29,872 28,232 4,574 36,253 107,786 16,554 27,101 14,670 17,784 3,577 28,101 167,418 74,522 58,097 15,202	Number (27) 6,431 2,024 2,814 881 452 161 99 2,767 585 1,284 426 281 108 83 3,664 1,439 1,529 455	Amount (28) 815,871 64,928 175,356 149,034 168,630 114,219 143,706 441,627 20,617 84,975 62,180 76,081 51,409 126,365 374,244 44,311 90,381 66,854	Number (29) 8,553 2,827 3,746 1,105 532 199 143 3,368 782 1,486 527 325 137 112 5,184 2,046 2,260 578	Amount (30)  2,629,996  249,880 642,401 415,354 395,617 257,397 669,347 1,446,652  94,885 234,700 170,996 231,807 171,283 542,971 1,183,344 154,995 407,701 244,358	Number (31) 45,924 23,215 17,123 3,528 1,366 449 246 21,158 8,357 9,245 2,095 925 336 199 24,766 14,858 7,878 1,430	Amount (32) 4,079,215 611,144 903,759 460,265 374,326 332,943 1,396,778 2,745,476 174,649 495,494 288,948 243,027 264,906 1,278,452 1,333,739 406,265 171,317

Footnotes at end of table.

Table 2.-Estate Tax Returns Filed for 1989 Decedents: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued [All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of	Total all deduc		Funeral dedu		Executors' co dedu		Attorne dedu	5
gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	50,333	38,488,473	46,368	241,962	19,078	864,345	30,925	747,197
				110,826	8,714	147,962	15.562	191,581
600,000 under \$1,000,000	6,055	5,957,941 11,060,184	23,818 17,180	92,141	7,474	250,976	11,482	263,904
1,000,000 under \$2,500,000,	8,473 3,685	6.154,428	3,384	21,415	1,720	126,267	2,377	108,646
2,500,000 under \$5,000,000 5,000,000 under \$10,000,000	1,409	4,947,719	1,315	10,735	751	104,949	982	77,685
10,000,000 under \$10,000,000		3,289,127	439	3,940	263	65.294	334	43,423
20,000,000 ander \$20,000,000	250	7,079,074	232	2,904	157	168,898	187	61,957
Taxable returns, total	23,117	13,405,287	22,529	115,113	14,634	757,383	20,256	584,620
600,000 under \$1,000,000	9.534	537.341	9,294	40,771	5,421	99.722	8,303	110,406
,000,000 under \$1,000,000	9,915	2,043,107	9,694	49,142	6,606	225,518	8,741	216,512
.500,000 under \$5,000,000	2.175	1,731,719	2,100	12,515	1,551	116,473	1,922	91,378
.000.000 under \$10.000.000	949	2,110,591	915	7,284	668	96,042	832	69,264
0,000,000 under \$20,000,000	343	1,754,956	333	2,942	244	61,260	289	39,628
0,000,000 drider \$20,000,000	201	5,227,573	192	2,459	145	158,368	168	57,432
Nontaxable returns, total	27,217	25,083,186	23,840	126,849	4,444	106,963	10,669	162,577
00,000 under \$1,000,000	6,522	5,420,600	14,524	70,055	3,293	48,240	7,259	81,175
.000,000 under \$2,500,000	8,558	9,017,078—	7,486			25,457	2,741	47,392
500,000 under \$5,000,000	1,510	4,422,709	1,284	8,900	- 169	9,794	455	17,267
			400	3.451	. 83	8,907	150,	8,421
	460	2,837,128						
,000,000 under \$10,000,000 0,000,000 under \$20,000,000	460 118 49	1,534,171 1,851,500	106 40	998 445	19 12	4,034 10,530	45 19	3,796 4,526
5,000,000 under \$10,000,000	118 49 Administrative	1,534,171 1,851,500 expenses and	106 40 Debts and	998 445 mortgages	19 12 Charitable	10,530 bequests	19 Bequests	
5,000,000 under \$10,000,000 10,000,000 under \$20,000,000	118 49 Administrative	1,534,171 1,851,500	106 40 Debts and	998 445	19 12	10,530 bequests	19 Bequests dedu	to spouse
5,000,000 under \$10,000,000	118 49 Administrative	1,534,171 1,851,500 expenses and	106 40 Debts and	998 445 mortgages	19 12 Charitable	10,530 bequests	19 Bequests	4,526
,000,000 under \$10,000,000 0,000,000 under \$20,000,000 0,000,000 or more	118 49 Administrative losses c	1,534,171 1,851,500 expenses and deduction	106 40 Debts and dedu	998 445 mortgages uction	19 12 Charitable dedu	10,530 bequests	19 Bequests dedu	to spouse
,000,000 under \$10,000,000	118 49 Administrative losses o	1,534,171 1,851,500 expenses and leduction	106 40 Debts and dedt	998. 445 mortgages uction Amount	19 12 Charitable dedu Number	10,530  bequests ction  Amount	19 Bequests dedt	to spouse action  Amount  (48)
000,000 under \$10,000,000	Administrative losses of Number (41) 36,031	1,534,171 1,851,500 expenses and leduction Amount (42)	106 40 Debts and dedu Number (43)	998. 445 mortgages action Amount (44)	19 12 Chairtable dedu Number (45)	10,530  bequests action  Amount (46)	19  Bequests dedt  Number  (47)  23,075  10,632	4,526 to spouse action  Amount (48) 26,534,68 4,067,21
000,000 under \$10,000,000	Administrative losses of Number (41) 36,031 8,255	1,534,171 1,851,500 expenses and leduction Amount (42) 655,575 114,037	106 40 Debts and dedu Number (43)	998 445 mortgages action Amount (44) 3,820,775	19 12 Charitable dedu Number (45) 9,792	10,530  bequests action  Amount (46)  5,667,277	19  Bequests dedt  Number  (47)  23,075  10,632 9,283	4,526 to spouse action Amount (48) 26,534,68! 4,067,211 8,104,89!
5,000,000 under \$10,000,000	Administrative losses of Number (41) 36,031 8,255 3,378	1,534,171 1,851,500 expenses and leduction Amount (42) 655,575	106 40 Debts and dedt Number (43) 41,766 20,900	998 445 mortgages action  Amount (44) 3,820,775 604,418	19 12 Charitable dedu Number (45) 9,792 4,394	10,530 s bequests action  Amount (46) 5,667,277 723,890	19  Bequests dedt  Number  (47)  23,075  10,632 9,283 1,987	4,526 to spouse action Amount (48) 26,534,68! 4,067,211 8,104,89! 4,434,06!
5,000,000 under \$10,000,000	Administrative losses of Number (41) 36,031 8,255 3,378 2,720	1,534,171 1,851,500 expenses and leduction Amount (42) 655,575 114,037 186,857	106 40 Debts and dedt Number (43) 41,766 20,900 15,630	998 445 mortgages action Amount (44) 3,820,775 604,418 1,184,976	19 12 Charitable dedu Number (45) 9,792 4,394 3,587	10,530  a bequests action  Amount (46)  5,667,277  723,890 987,595 708,142 571,140	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782	4,526 to spouse action Amount (48) 26,534,68! 4,067,21! 8,104,89! 4,434,06! 3,594,99!
All returns, total	Administrative losses of Number (41) 36,031 8,255 3,378 2,720	1,534,171 1,851,500 expenses and leduction Amount (42) 655,575 114,037 186,857 103,084 80,806	106 40 Debts and dedt Number (43) 41,766 20,900 15,630 3,264	998. 445  mortgages  Amount (44)  3,820,775 604,418 1,184,976 644,306	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047	10,530  bequests ection  Amount  (46)  5,667,277  723,890 987,595 708,142	19  Bequests dedt  Number  (47)  23,075  10,632 9,283 1,987	4,526 to spouse action Amount (48) 26,534,68! 4,067,21! 8,104,89! 4,434,06! 3,594,99! 2,216,65-
Size of gross estate  All returns, total	Administrative losses of Number (41) 36,031 8,255 3,378 2,720 1,088	1,534,171 1,851,500 expenses and leduction Amount (42) 655,575 114,037 186,857 103,084	106 40 Debts and dedd Number (43) 41,766 20,900 15,630 3,264 1,294	998 445 mortgages action Amount (44) 3,820,775 604,418 1,184,976 644,306 506,000	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456	10,530  a bequests action  Amount (46)  5,667,277  723,890 987,595 708,142 571,140	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782	4,526 to spouse action  Amount  (48) 26,534,68! 4,067,218 8,104,899 4,434,06! 3,594,998 2,216,654
Size of gross estate  All returns, total	Administrative losses of Number (41) 36,031 8,255 3,378 2,720 1,088 380	1,534,171 1,851,500 expenses and deduction Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387	106 40 Debts and dedt Number (43) 41,766 20,900 15,630 3,264 1,294 440	998 445 mortgages action Amount (44) 3,820,775 604,418 1,184,976 644,306 506,000 344,053	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182	10,530  bequests action  Amount (46)  5,667,277  723,890 987,595 708,142 571,140 538,215	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245	4,526  to spouse action  Amount  (48)  26,534,68!  4,067,21!  8,104,89!  4,434,06!  3,594,96!  2,216,65  4,116,85!
All returns, total	Administrative losses of Number (41)  36,031  8,255 3,378 2,720 1,088 380 208 22,130	1,534,171 1,851,500  expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911	106 40 Debts and dedt Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196	19  Bequests dedt  Number  (47)  23,075 10,632 9,283 1,987 782 245 146 3,250 531	4,526 to spouse action Amount (48) 26,534,68! 4,067,21! 8,104,89! 4,434,06! 3,594,99! 2,216,65- 4,116,85! 6,682,13!
Size of gross estate  All returns, total	Administrative losses of Number (41) 36,031 8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627	1,534,171 1,851,500  expenses and leduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009	106 40 Debts and dedt Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209	998 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392	10,530  bequests cition  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782.  245  146  3,250  531  1,493	4,526 to spouse action Amount (48) 26,534,681 4,067,218 8,104,899 4,434,066 3,594,999 2,216,655 4,116,851 6,682,131 58,733 728,853
000,000 under \$10,000,000	Administrative losses of Number (41)  36,031  8,255 3,378 2,720 1,088 380 208  22,130 9,013 9,627 2,089	1,534,171 1,851,500  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141	106 40 Debts and dedd Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076	998. 445  mortgages action  Amount (44)  3,920,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213	19 12  Charitable dedu  Number  (45)  9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392 770	10,530  bequests ection  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808	19  Bequests dedt  Number  (47)  23,075  10,632  9,283 1,987  782  245  146  3,250  531 1,493 623	4,526 to spouse action Amount (48) 26,534,689 4,067,216 8,104,899 4,434,066 3,594,999 2,216,655 4,116,855 6,682,137 728,855 856,590
000,000 under \$10,000,000	Administrative losses of Number (41)  36,031  8,255  3,378  2,720  1,088  380  208  22,130  9,013  9,627  2,089  896	1,534,171 1,851,500  a expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330	106 40 Debts and dedd Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392 770 361	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361	4,526  to spouse action  Amount  (48)  26,534,68!  4,067,218  8,104,89!  4,434,06!  3,594,98!  2,216,65-  4,116,85!  6,682,13'  728,85'  86,591  1,257,92'
All returns, total	Administrative losses of Number (41)  36,031  8,255 3,378 2,720 1,088 380 208  22,130 9,013 9,627 2,089	1,534,171 1,851,500  expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137	106 40 Debts and dedu Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392 770 361 155	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140	4,526 to spouse action  Amount (48) 26,534,681 4,067,216 8,104,895 4,434,066 3,594,996 4,216,655 4,116,851 6,682,131 728,855 856,591 1,257,922 1,027,237
000,000 under \$10,000,000	Administrative losses of Number (41)  36,031 8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627 2,089 896 322	1,534,171 1,851,500  a expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330	106 40 Debts and dedd (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192	998 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392 770 361 155	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102	4,526 to spouse action  Amount (48) 26,534,681 4,067,216 8,104,895 4,434,066 3,594,996 4,216,655 4,116,851 6,682,131 728,855 886,539 1,257,92 1,027,230 2,752,811
000,000 under \$10,000,000	Administrative losses of Number (41)  36,031  8,255  3,378  2,720  1,088  380  208  22,130  9,013  9,627  2,089  896  322  184	1,534,171 1,851,500  expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137	106 40 Debts and dedu Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465	19 12  Charitable dedu  Number  (45)  9,792 4,394 3,587 1,047 456 182 124  5,639 1,850 2,392 770 361 155 112 4,152	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102  19,825	4,526  to spouse action  Amount  (48)  26,534,68!  4,067,21!  8,104,89!  4,434,06!  3,594,99!  2,216,65-  4,116,85!  6,682,13'  58,73'  728,85'  856,599  1,257,92  1,027,23!  2,752,81'  19,852,54'
Size of gross estate  All returns, total	Administrative losses of Number (41)  36,031  8,255  3,378  2,720  1,088  380  208  22,130  9,013  9,627  2,089  896  322  184	1,534,171 1,851,500  a expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137 89,066	106 40 Debts and dedd (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846	19 12 Charitable dedu Number (45) 9,792 4,394 3,587 1,047 456 182 124 5,639 1,850 2,392 770 361 155	10,530  bequests action  Amount (46)  5,667,277  723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387 680,693	19  Bequests dedt  Number  (47)  23,075  10,632 9,283 1,987 762 245 146 3,250 531 1,493 623 361 140 102 19,825 10,100	4,526 to spouse action Amount (48) 26,534,68! 4,067,21! 8,104,89! 4,434,06! 3,594,99! 2,216,65- 4,116,85! 6,682,13' 728,85: 856,59! 1,257,92 1,027,23' 2,752,81' 19,852,54' 4,008,48'
Size of gross estate  All returns, total	Administrative losses of Number (41)  36,031 8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627 2,089 896 322 184 13,901	1,534,171 1,851,500  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137 89,066 121,980	106 40 Debts and dedd (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192 20,506	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846 2,110,759	19 12  Charitable dedu  Number  (45)  9,792  4,394  3,587  1,047  456  182  124  5,639  1,850  2,392  770  361  155  112  4,152  2,544  1,196	10,530  bequests ection  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387 680,693 768,466	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102  19,825  10,100  7,790	4,526 to spouse action (48) 26,534,68! 4,067,218 8,104,89! 4,434,06! 3,594,99! 2,216,65- 4,116,85! 6,682,13' 788,85' 856,59! 1,257,92' 1,027,23' 2,752,81' 19,852,54' 4,008,48' 7,376,04'
5,000,000 under \$10,000,000 10,000,000 under \$20,000,000 20,000,000 or more  Size of gross estate  All returns, total	Administrative losses of Number (41)  36,031 8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627 2,089 896 322 184 13,901 9,242	1,534,171 1,851,500  expenses and deduction  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137 89,066 121,980 49,126	106 40 Debts and dedt Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192 20,506	998. 445  mortgages action  Amount (44)  3,820,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846 2,110,759 484,816	19 12  Charitable dedu  Number (45)  9,792 4,394 3,597 1,047 456 182 124 5,639 1,850 2,3992 770 361 155 112 4,152 2,544 1,196 278	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387 680,693 768,466 434,335	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102  19,825  10,100  7,790  1,364	4,526  to spouse action  Amount  (48)  26,534,68!  4,067,21!  8,104,89!  4,434,06!  3,594,99!  2,216,65- 4,116,85!  6,682,13'  788,65!  1,257,92  1,027,23: 2,752,81'  19,852,54'  4,008,48'  7,376,04'  3,577,47'
All returns, total	Administrative losses of Number (41)  36,031  8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627 2,089 896 322 184 13,901 9,242 3,751 632	1,534,171 1,851,500  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137 89,066 121,980 49,126 37,848	106 40 Debts and dedd Number (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192 20,506 12,367 6,421	998. 445  mortgages action  Amount (44)  3,920,775 604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846 2,110,759 484,816 730,046	19 12  Charitable dedu  Number  (45)  9,792 4,394 3,587 1,047 456 182 124  5,639 1,850 2,392 770 361 155 112 4,152 2,544 1,196 278 95	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387 680,693 768,466 434,335 271,108	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102  19,825  10,100  7,790  1,364  421	4,526  to spouse action  Amount  (48)  26,534,681  4,067,211  8,104,891  4,434,061  3,594,991  2,216,65- 4,116,851  6,682,131  728,851  728,851  1,257,92  1,027,231  2,752,811  19,852,544  4,008,48  7,376,044  3,577,47
\$,000,000 under \$10,000,000	Administrative losses of Number (41)  36,031 8,255 3,378 2,720 1,088 380 208 22,130 9,013 9,627 2,089 896 322 184 13,901 9,242 3,751 632 192	1,534,171 1,851,500  Amount (42) 655,575 114,037 186,857 103,084 80,806 77,387 93,403 533,595 64,911 149,009 92,141 75,330 63,137 89,066 121,980 49,126 37,848 10,943	106 40 Debts and dedd (43) 41,766 20,900 15,630 3,264 1,294 440 238 21,260 8,532 9,209 2,076 917 334 192 20,506 12,367 6,421 1,189	998. 445  mortgages action  Amount  (44)  3,820,775  604,418 1,184,976 644,306 506,000 344,053 537,023 1,710,016 119,602 454,931 280,213 303,959 189,465 361,846 2,110,759 484,816 730,046 364,093	19 12  Charitable dedu  Number (45)  9,792 4,394 3,597 1,047 456 182 124 5,639 1,850 2,3992 770 361 155 112 4,152 2,544 1,196 278	10,530  bequests action  Amount (46)  5,667,277 723,890 987,595 708,142 571,140 538,215 2,138,294 3,012,890 43,196 219,129 273,808 300,032 371,133 1,805,592 2,654,387 680,693 768,466 434,335	19  Bequests dedt  Number  (47)  23,075  10,632  9,283  1,987  782  245  146  3,250  531  1,493  623  361  140  102  19,825  10,100  7,790  1,364	4,526 to spouse action  Amount (48) 26,534,685 4,067,216 8,104,895 4,434,066 3,594,996 2,216,654 4,116,855 6,682,131

Table 2.--Estate Tax Returns Filed for 1989 Decedents: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax and Tax Credits, by Size of Gross Estate¹--Continued

[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of gross estate	Taxab	le estate	Adjusted	taxable gifts	Adjusted to	xable estate	Estate tax	before credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
-	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
All returns, total	46,556	48,851,611	5,110	1,172,025	46,622	50,023,636	46,594	19,595,663	
\$600,000 under \$1,000,000	23,776	13,977,740	1,499	165,263	23,794	14,143,003	23,780	4,595,817	
\$1,000,000 under \$2,500,000	17,217	16,103,646	1,916	293,279	17,244	16,396,925	17.234	5,803,571	
\$2,500,000 under \$5,000,000	3,512	6,326,182	838	228,317	3,520	6,554,499	3,520	2,711,584	
\$5,000,000 under \$10,000,000	1,361	4,445,749	475	153,155	1,367	4.598.905	1,366	2,141,109	
\$10,000,000 under \$20,000,000	447	2,943,180	237	158,559	452	3,101,739	450	1,556,959	
20,000,000 or more	243	5,055,114	146	173,451	244	5,228,565	244	2,786,624	
Taxable returns, total	23,158	37,527,004	3,608	1,009,956	23,158	38,536,960	23,158	15,955,617	
600,000 under \$1,000,000	9,569	7,177,864	943	125,411	9,569	7,303,275	9,569	2,431,156	
1,000,000 under \$2,500,000	9,920	12,548,395	1,349	237,209	9,920	12,785,604	9,920	4,656,644	
2,500,000 under \$5,000,000	2,175	5,639,820	610	193,430	2,175	5,833,249	2,175	2,481,754	
\$5,000,000 under \$10,000,000	949	4,233,925	375	135,655	949	4,369,581	949	2,068,166	
\$10,000,000 under \$20,000,000	344	2,891,556	200	148,835	344	3,040,391	344	1,538,329	
20,000,000 or more	201	5,035,444	130	169,416	201	5,204,859	201	2,779,569	
Nontaxable returns, total	23,398	11,324,607	1,502	162,069	23,464	11,486,676	23,436	3,640,046	
600,000 under \$1,000,000	14,206	6,799,876	556	39,852	14,225	6,839,729	14,211	2,164,662	
1,000,000 under \$2,500,000	7,298	3,555,251	567	56,070	7,325	3,611,321	7,314	1,146,928	
2,500,000 under \$5,000,000	1,337	686,362	228	34,888	1,345	721,250	1,345	229,830	
5,000,000 under \$10,000,000	412	211,824	100	17,500	418	229,324	417	72,942	
10,000,000 under \$20,000,000	103	51,624	36	9,724	108	61,348	106	18,630	
20,000,000 or more	42	19,670	15	4,035	43	23,705	43	7,055	
Size of	Allowable u	nified credit	Other to	x credits	Fetata ta v	after credits	Lifetima	me transfers	
gross estate				orouno	LSIALE LAX	aller credits	Liletiiile	uansiers	
gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
gross estate								ľ	
gross estate  All returns, total	Number	Amount	Number	Amount	Number	Amount	Number	Amount (64)	
Ali returns, total	Number (57)	Amount (58)	Number (59)	Amount (60) 2,518,411	Number (61) 23,158	Amount (62) 9,028,679	Number (63) 12,168	Amount (64) 15,156,252	
All returns, total	Number (57) 46,594 23,781	Amount (58) 8,048,764 3,980,536	Number (59) 27,338 12,445	Amount (60) 2,518,411 218,928	Number (61) 23,158 9,569	Amount (62) 9,028,679 396,550	Number (63) 12,168 5,339	Amount (64) 15,156,252 2,525,982	
All returns, total	Number (57) 46,594	Amount (58) 8,048,764	Number (59) 27,338 12,445 10,870	Amount (60) 2,518,411 218,928 534,439	Number (61) 23,158 9,569 9,920	Amount (62) 9,028,679 396,550 2,229,427	Number (63) 12,168 5,339 4,736	Amount (64) 15,156,252 2,525,982 4,172,051	
All returns, total	(57) 46,594 23,781 17,234 3,520	Amount (58) 8,048,764 3,980,536 3,039,700 643,897	(59) 27,338 12,445 10,870 2,444	Amount (60)  2,518,411  218,928 534,439 347,839	Number (61) 23,158 9,569 9,920 2,175	Amount (62) 9,026,679 396,550 2,229,427 1,719,846	Number (63) 12,168 5,339 4,736 1,222	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042	
All returns, total	Number (57) 46,594 23,781 17,234	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804	(59) 27,338 12,445 10,870 2,444 1,018	Amount (60) 2,518,411 218,928 534,439 347,639 346,356	Number (61) 23,158 9,569 9,920 2,175 949	Amount (62) 9,028,679 396,550 2,229,427 1,7719,846 1,538,947	(63) 12,168 5,339 4,736 1,222 522	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509	
All returns, total	(57) 46,594 23,781 17,234 3,520 1,366	Amount (58) 8,048,764 3,980,536 3,039,700 643,897	(59) 27,338 12,445 10,870 2,444	Amount (60)  2,518,411  218,928 534,439 347,839	Number (61) 23,158 9,569 9,920 2,175	Amount (62) 9,026,679 396,550 2,229,427 1,719,846	Number (63) 12,168 5,339 4,736 1,222	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289	(59) 27,338 12,445 10,870 2,444 1,018 357	Amount (60) 2,518,411 216,928 534,439 347,639 346,356 326,230	Number (61) 23,158 9,569 9,920 2,175 949 344	Amount (62) 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441	Number (63) 12,168 5,339 4,736 1,222 522 214	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537	(59) 27,338 12,445 10,870 2,444 1,018 357 203	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619	Number (61) 23,158 9,569 9,920 2,175 949 344 201	Amount (62) 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467	Number (63)  12,168  5,339 4,736 1,222 522 214 134 5,836	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162	
Ali returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256	Number (59) 27,338 12,445 10,870 2,444 1,018 357 203 22,502	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619 2,463,672	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550	Number (63)  12,168 5,339 4,736 1,222 522 214 134 5,836 1,864	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203 22,502 9,135	Amount (60)  2,518,411 216,928 534,439 347,839 346,356 326,230 744,619 2,463,672 189,982	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569	Amount (62) 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679	Number (63)  12,168 5,339 4,736 1,222 522 214 134 5,836 1,864 2,533	Amount (64)  15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744	Amount (60)  2,518,411 218,928 534,439 347,639 346,356 326,230 744,619 2,463,672 189,982 515,296	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920	Amount (62)  9,028,679  396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846	Number (63)  12,168 5,339 4,736 1,222 522 214 134 5,836 1,864	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018	Number (59) 27,338 12,445 10,870 2,444 1,018 357 203 22,502 9,135 9,744 2,147	Amount (60) 2,518,411 218,928 534,439 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 2,175	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947	Number (63)  12,168  5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794 359	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535	
Ali returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 2,175 949	Amount (62)  9,028,679  396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846	Number (63)  12,168 5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938 341	Amount (60)  2,518,411 216,928 534,439 347,839 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308 325,669	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 -2,175 949 344	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441	Number (63)  12,168  5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794 359 171	Amount (64)  15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535 1,231,815	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344 200	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220 38,574	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938 341 196	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619  2,463,672 189,982 515,296 342,889 345,308 325,669 744,528	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 -2,175 949 344	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441	Number (63)  12,168  5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794 359 171 115 6,332	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535 1,231,815 2,214,593 5,589,090	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344 200 23,437	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220 38,574 3,585,508	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938 341 196 4,836	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308 325,669 744,528 54,739	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 2,175 949 344 201	Amount (62)  9,028,679  396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467	Number (63)  12,168  5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794 359 171 115 6,332 3,475	Amount (64)  15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535 1,231,815 2,214,593 5,589,090 1,533,348	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344 200 23,437	Amount (58)  8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220 38,574 3,585,508 2,135,917	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938 341 196 4,836 3,310	Amount (60) 2,518,411 218,928 534,439 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308 325,669 744,528 54,739 28,946 19,142	Number (61)  23,158  9,569 9,920 2,175 949 344 201  23,158  9,569 9,920 -2,175 949 344 201 -	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467	Number (63)  12,168 5,339 4,736 1,222 522 214 1334 5,836 1,864 2,533 794 359 171 115 6,332 3,475 2,203	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535 1,231,815 2,214,593 5,589,090 1,533,348 1,893,558	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344 200 23,437 14,212 7,314	Amount (58) 8,048,764 3,980,536 3,039,700 643,897 254,804 84,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220 38,574 3,585,508 2,135,917 1,127,785	(59) 27,338 12,445 10,870 2,444 1,018 357 203 22,502 9,135 9,744 2,147 938 341 196 4,836 3,310 1,126	Amount (60)  2,518,411 218,928 534,439 347,839 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308 325,669 744,528 54,739 28,946 19,142 4,951	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 2,175 949 344 201	Amount (62)  9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467	Number (63)  12,168 5,339 4,736 1,222 522 214 134 5,836 1,864 2,533 794 359 171 115 6,332 3,475 2,203 428	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,633 2,278,493 1,489,092 1,360,535 1,231,815 2,214,593 5,589,090 1,533,348 1,893,558 844,950	
All returns, total	Number (57) 46,594 23,781 17,234 3,520 1,366 450 243 23,157 9,569 9,920 2,175 949 344 200 23,437 14,212 7,314 1,345	Amount (58) 8,048,764 3,980,536 3,039,700 643,887 254,804 64,289 45,537 4,463,256 1,844,619 1,911,915 419,018 182,911 66,220 38,574 3,585,508 2,135,917 1,127,785 224,879	Number (59)  27,338  12,445 10,870 2,444 1,018 357 203  22,502 9,135 9,744 2,147 938 341 196 4,836 3,310 1,126 297	Amount (60) 2,518,411 218,928 534,439 346,356 326,230 744,619 2,463,672 189,982 515,296 342,889 345,308 325,669 744,528 54,739 28,946 19,142	Number (61) 23,158 9,569 9,920 2,175 949 344 201 23,158 9,569 9,920 2,175 949 344 201	Amount (62)  9,028,679  396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467 9,028,679 396,550 2,229,427 1,719,846 1,539,947 1,146,441 1,996,467	Number (63)  12,168 5,339 4,736 1,222 522 214 1334 5,836 1,864 2,533 794 359 171 115 6,332 3,475 2,203	Amount (64) 15,156,252 2,525,982 4,172,051 2,334,042 1,918,509 1,527,338 2,678,329 9,567,162 992,634 2,278,493 1,489,092 1,360,535 1,231,815 2,214,593 5,589,090 1,533,348 1,893,558	

<sup>1</sup> Gross estate and asset values are shown at their value on the decedent's date-of-death.

NOTE: Detail may not add to totals because of rounding.

Table 3.—Estate Tax Returns Filed for 1989 Decedents: Debts, Net Worth, Types of Property, Charitable Deductions and Estate Tax, by Size of Net Worth<sup>1</sup>
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of net worth	Number of returns	Gross estate, date-of-death	Debts and	mortgages	Net	worth .	Real	estate
			Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	50,376	87,683,991	41,766	3,820,775	50,376	83,863,215	42,962	19,823,102
nder \$600,000²	1,639	1,318,459	1,639	607,199	1,639	711,261	1,472	646,570
00,000 under \$1,000,000	25,894	20,441,235	20,702	722,348	25,894	19,718,887	21,642	5,806,104
.000,000 under \$2,500,000	17,446	26,680,322	14,598	1,018,011	17,446	25,662,312	15,077	6,696,535
.500,000 under \$5,000,000	3,426	12,129,294	3,006	487,697	3,426	11,641,596	2,989	2,540,64
000.000 under \$10.000.000	1,310	9,131,799	1,195	370,926	1,310	8,760,872	1,176	1,820,588
0,000,000 under \$20,000,000	426	6,002,840	404	245,051	426	5,757,789	385	1,053,50
0,000,000 or more	235	11,980,042	223	369,544	235	11,610,498	221	1,259,15
Taxable returns, total	23,158	51,424,960	21,260	1,710,016	23,158	49,714,944	18,679	9,628,78
nder \$600,000²	.29	18,485	29	2,650	29	. 15,835		
00,000 under \$1,000,000	10,070	8,327,584	9,034	226,909	10,070	8,100,675	7,774	2,159,51
,000,000 under \$2,500,000	9,593	14,683,568	8,883	503,364	9,593	14,180,205	7,914	3,446,911
,500,000 under \$5,000,000	2,051	7,310,431	1,952	283,818	2,051	7,026,612	1,729	1,359,028
,000,000 under \$10,000,000	900	6,272,255	867	226,083	900	6,046,173	796	1,131,40
0,000,000 under \$20,000,000	322	4,531,975	311	167,410	322	4,364,565	286	695,14
0,000,000 or more	193	10,280,662	184	299,783	193	9,980,879	180	836,77
Nontaxable returns, total	27,218	36,259,030	20,506	2,110,759	27,218	34,148,272	24,283	10,194,32
nder \$600,000²	1,610	1,299,974	1,610	604,549	1,610	695,425	1,472	646,570
00,000 under \$1,000,000	15,824	12,113,651	11,669	495,439	15,824	11,618,212	13,869	3,646,58
;000,000 under \$2,500,000	7,852	11,996,754	5,715	514,647	7,852	11,482,107	7,163	3,249,62
,500,000 under \$5,000,000	1,375	4,818,863	1,053	203,879	1,375	4,614,984	1,260	1,181,62
		2,859,543	328	144,843	411	2,714,700	380	689,18
000 000 under \$10 000 000	411						00	358,36
	411 104		92	77,641	104	1,393,225	99	355,35
0,000,000 under \$20,000,000		1,470,865 1,699,380	92 38	77,641 69,761	104 42	1,393,225 1,629,619	41	422,374
5,000,000 under \$10,000,000	104 42	1,470,865	38		42		41	
10,000,000 under \$20,000,00020,000,000 or more	104 42	1,470,865 1,699,380	38	69,761	42	1,629,619	41	422,374
10,000,000 under \$20,000,00020,000,000 or more	104 42 State and local G	1,470,865 1,699,380 aovernment bonds	38 Federal Governm	69,761 ent savings bonds	42 Other Federal G	1,629,619	41 Corporate and	422,374 d foreign bonds
0,000,000 under \$20,000,000 20,000,000 or more	104 42 State and local G	1,470,865 1,699,380 Rovernment bonds Amount	38 Federal Governm Number	69,761 nent savings bonds Amount	42 Other Federal G	1,629,619 overnment bonds Amount	41 Corporate and Number	422,37
10,000,000 under \$20,000,000	State and local G Number (9)	1,470,865 1,699,380 Amount (10)	38 Federal Governm Number (11)	69,761 ent savings bonds Amount (12)	42 Other Federal G Number (13)	1,629,619  overnment bonds  Amount  (14)	Corporate and Number (15)	422,374 d foreign bonds Amount (16) 1,003,200 9,458
0;000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507	1,470,865 1,699,380 Amount (10) 9,867,658	Federal Governm Number (11) 7,859	ent savings bonds Amount (12) 391,870	Other Federal G Number (13) 16,423	1,629,619 overnment bonds Amount (14) 3,291,159	41 Corporate and Number (15) 16,880 236 8,310	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,693
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507	1,470,865 1,699,380 Amount (10) 9,867,658 36,387	Federal Governm Number (11) 7,859 135	69,761  ent savings bonds  Amount (12)  391,870  5,548	42 Other Federal G Number (13) 16,423 218	1,629,619  overnment bonds  Amount (14)  3,291,159  19,675 836,742 950,114	11 Corporate and Number (15) 16,880 236 8,310 6,287	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,693 289,394
0;000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138	1,470,865 1,699,380 Sovernment bonds Amount (10) 9,867,658 36,387 1,826,001	38 Federal Governm Number (11) 7,859 135 4,459	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051	42 Other Federal G Number (13) 16,423 218 8,117	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076	41  Corporate and Number (15)  16,880  236 8,310 6,287 1,257	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,693 289,394 93,194
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293	7,859 135 4,459 2,649	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447	13) 16,423 218 8,117 5,948 1,300 518	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120	41  Corporate and Number (15)  16,880  236  8,310  6,287  1,257  506	422,37 d foreign bonds  Amount (16) 1,003,200 9,456 339,690 289,394 93,194 79,865
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548	7,859 135 4,459 2,649 416	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930	13) 16,423 218 8,117 5,948 1,300 518 201	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856	15) 16,880 236 8,310 6,287 1,257 506 172	422,37 d foreign bonds  Amount (16) 1,003,200 9,456 339,693 289,394 93,194 79,866 43,296
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877	7,859 135 4,459 2,649 416 147	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447	13) 16,423 218 8,117 5,948 1,300 518 201 120	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577	15) 16,880 236 8,310 6,287 1,257 506 172 112	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,630 289,394 93,194 79,866 43,296 148,300
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880	78 Federal Governm Number (11) 7,859 135 4,459 2,649 416 147 33	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074	13) 16,423 218 8,117 5,948 1,300 518 201	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856	41  Corporate and Number (15)  16,880  236 8,310 6,287 1,257 506 172 112 8,771	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,639 289,394 79,865 43,296 148,300 640,394
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672	Number (11) 7,859 135 4,459 2,649 416 147 33 20	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919	13) 16,423 218 8,117 5,948 1,300 518 201 120 8,706	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363	Number (15) 16,880 236 8,310 6,287 1,257 506 172 112 8,771	422,37  If foreign bonds  Amount (16)  1,003,200  9,456 339,693 289,394 93,194 79,866 43,294 148,300 640,394
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750	Number (11) 7,859 135 4,459 2,649 416 147 33 20	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375	13) 16,423 218 8,117 5,948 1,300 518 201 120 8,706	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363 439,143	15 Number (15) 16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560	422,37  If foreign bonds  Amount (16)  1,003,200  9,455 339,693 289,399 93,199 79,865 43,299 148,300 640,399 155,199
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182	16,423 218 8,117 5,948 1,300 518 201 1,20 8,706 3,599 3,609	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792	422,37  diforeign bonds  Amount (16)  1,003,200  9,455 339,695 289,394 93,194 79,865 43,296 148,300 640,394 195,519 191,155
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920	7,859 135 4,459 2,649 416 147 33 20 3,733	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743	13) 16,423 218 8,117 5,948 1,300 518 201 120 8,706	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363	Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806	422,37 d1oreign bonds (16) 1,003,200 9,456 339,630 289,394 93,194 79,866 43,296 148,300 640,394 195,194 191,155
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733	69,761  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182	16,423 218 8,117 5,948 1,300 518 201 1,20 8,706 3,599 3,609	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 246,783	Number (15) 16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,693 289,394 79,865 43,296 148,300 640,394 195,196 195,196 195,686 55,207
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880	13) 16,423 218 8,117 5,948 1,300 518 201 120 8,706 3,599 3,609 846	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 246,783 243,828	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132	422,37 d foreign bonds Amount (16) 1,003,200 9,455 339,693 289,394 79,865 43,296 43,296 148,300 640,394 191,155 59,683 55,200 37,182
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375  211,919  88,743 88,182 17,880 9,008	16,423 218 8,117 5,948 1,300 518 201 120 8,706 3,599 3,609 846 386	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 246,783	Number (15) 16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377	422,37 d foreign bonds Amount (16) 1,003,200
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380	38  Federal Governm  Number (11)  7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048	142  Other Federal G  Number (13)  16,423  218 8,117 5,948 1,300 518 201 120 8,706 3,599 3,609 846 386 165	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 246,783 243,828	Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109	422,37 d foreign bonds Amount (16) 1,003,200 9,456 339,630 289,394 79,865 43,296 148,300 640,394 191,155 59,686 55,200 37,186 141,773
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112	7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23 14	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048 1,059	142  Other Federal G  Number (13)  16,423  218 8,117 5,948 1,300 518 201 120 8,706  3,599 3,609 846 386 165 101	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 248,783 243,828 393,414 1,046,796 19,675	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224	422,37 d foreign bonds Amount (16) 1,003,200 9,455 339,693 289,394 93,194 79,865 43,296 43,296 148,300 640,394 191,156 59,688 55,201 37,182 141,773 362,806
0,000,000 under \$20,000,000	104 42  State and local G  Number  (9)  27,507  344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165 13,667 336	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112 3,410,908	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23 14 4,126	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048 1,059 179,951	16,423 218 8,117 5,948 1,300 518 201 120 8,706 3,599 3,609 846 386 165 101 7,716	1,629,619  overnment bonds  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577  2,244,363  439,143 634,029 285,166 248,783 243,828 393,414 1,046,796	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224 4,749	422,37 d1oreign bonds Amount (16) 1,003,200 9,456 339,630 289,394 93,194 79,866 43,296 148,300 640,394 195,191,155 59,686 55,207 37,182 141,777 362,800 9,266 184,498
0,000,000 under \$20,000,000	104 42  State and local G  Number  (9)  27,507  344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165 13,667 336 7,318	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112 3,410,908 35,893	38  Federal Governm  Number (11)  7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23 14 4,126 135	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048 1,059 179,951 5,548	120 Other Federal G Number (13) 16,423 218 8,117 5,948 1,300 518 201 120 8,706  3,599 3,609 846 386 165 101 7,716 218	1,629,619  Amount (14)  3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 248,783 243,828 393,414 1,046,796 19,675	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224 4,749 2,495	422,37  diforeign bonds  Amount (16)  1,003,200  9,456 339,630 289,394 79,865 43,296 148,300 640,394 195,155,194 191,156 59,686 55,207 37,182 141,773 362,806 9,266 184,496
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165 13,667 336 7,318 4,703	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112 3,410,908 35,893 1,038,081 1,231,493	Number (11) 7,859 135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23 14 4,126 135 2,694 1,082	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048 1,059 179,951 5,548 120,308	A2  Other Federal G  Number  (13)  16,423  218 8,117 5,948 1,300 518 201 120 8,706  3,599 3,609 846 386 165 101 7,716 218 4,518	1,629,619  Amount (14) 3,291,159 19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224 4,749	422,37 d1oreign bonds Amount (16) 1,003,200 9,456 339,630 289,394 93,194 79,866 43,296 148,300 640,394 195,191,155 59,686 55,207 37,182 141,777 362,800 9,266 184,498
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165 13,667 336 7,318 4,703 923	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112 3,410,908 35,893 1,038,081 1,231,493 563,418	38  Federal Governm  Number  (11)  7,859  135 4,459 2,649 416 147 33 20 3,733  1,764 1,567 252 113 23 14 4,126 135 2,694	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375  211,919  88,743 88,182 17,880 9,008 7,048 1,059 179,951 5,548 120,308 40,265	A2  Other Federal G  Number (13)  16,423  218 8,117 5,948 1,300 518 201 120 8,706  3,599 3,609 846 386 165 101 7,716 218 4,518 2,339	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577 2,244,363  439,143 634,029 285,166 248,783 243,828 393,414 1,046,796 19,675 397,599 316,086	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224 4,749 2,495	422,37  diforeign bonds  Amount (16)  1,003,200  9,456 339,630 289,394 79,865 43,296 148,300 640,394 195,155,194 191,156 59,686 55,207 37,182 141,773 362,806 9,266 184,496
0,000,000 under \$20,000,000	104 42 State and local G Number (9) 27,507 344 12,138 10,967 2,523 1,004 333 198 13,840 9 4,820 6,264 1,600 720 263 165 13,667 336 7,318 4,703	1,470,865 1,699,380 Amount (10) 9,867,658 36,387 1,826,001 3,093,293 1,701,548 1,260,877 774,880 1,174,672 6,456,750 494 787,920 1,861,800 1,138,130 962,914 652,380 1,053,112 3,410,908 35,893 1,038,081 1,231,493	38  Federal Governm  Number  (11)  7,859  135 4,459 2,649 416 147 33 20 3,733 1,764 1,567 252 113 23 14 4,126 135 2,6694 1,082 164	69,761  ent savings bonds  Amount (12)  391,870  5,548 209,051 128,447 27,930 11,447 8,074 1,375 211,919  88,743 88,182 17,880 9,008 7,048 1,059 179,951 5,548 120,308 40,265 10,050	142  Other Federal G  Number (13)  16,423  218 8,117 5,948 1,300 518 201 120 8,706 3,599 3,609 846 386 165 101 7,716 218 4,518 2,339 453	1,629,619  Amount (14)  3,291,159  19,675 836,742 950,114 433,076 326,120 283,856 441,577  2,244,363  439,143 634,029 285,166 248,783 243,828 393,414 1,046,796 19,675 397,599 316,086 147,910	41  Corporate and Number (15)  16,880 236 8,310 6,287 1,257 506 172 112 8,771 12 3,560 3,792 806 377 132 92 8,109 224 4,749 2,495 451	422,37  If foreign bonds  Amount (16)  1,003,200  9,456 339,636 289,394 79,865 43,296 148,300 640,394 191,156 59,686 55,200 37,182 141,777 362,800 9,266 184,499 98,236 33,506

Table 3.--Estate Tax Returns Filed for 1989 Decedents: Debts, Net Worth, Types of Property, Charitable Deductions and Estate Tax, by Size of Net Worth¹--Continued [All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of net worth	Closely	held stock	Othe	er stock	c	ash	Mortgage	s and notes
· • · · · · · · · · · · · · · · · · · ·	Number	Amount	Number	Amount	Number	Amount	Number	Amoun
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	6,891	7,058,044	40,035	20,173,857	49,826	10,552,193	15,023	2,297,92
Inder \$600,000 <sup>2</sup>	251	41,002	962	88,910	1,568	119,104	505	50.40
600,000 under \$1,000,000	2,137	454,682	19,674	3,774,409	25,629	3,942,865	6,731	53,43
1,000,000 under \$2,500,000	2,871	1,226,599	14,621	6,013,084	17,271	3,583,018	5,507	550,34
2,500,000 under \$5,000,000	943	954,503	2,979	3,181,862	3,396	1,098,568	1,328	681,6
5,000,000 under \$10,000,000	428	902,343	1,187	2,450,590	1,303	734,396	594	232,6
10,000,000 under \$20,000,000	148	639,659	390	1,844,652	425	394,956	215	127,1
20,000,000 or more	112	2,839,256	222	2,820,349	234	679,286	143	313,6
Taxable returns, total	2,475	4,457,069	19,381	13,755,486	23,028	6,400,796	6,786	1,268,6
nder \$600,000 <sup>2</sup>	9	608	29	8,588	۰,	5.750	·	' '
600,000 under \$1,000,000	460	95,413	7,995	1,826,416	29	5,752		l
1,000,000 under \$2,500,000	1,114	489,886	8,218	3,828,614	10,016	1,860,414	2,522	213,1
2,500,000 under \$5,000,000	461	482,122	1,827	2,168,595	9,537	2,332,612	2,807	330,4
5,000,000 under \$10,000,000	246	507,018	831		2,039	747,420	789	218,3
10,000,000 under \$20,000,000	97	411,797	295	1,911,066	894	547,139	391	145,5
20,000,000 or more	88	2,470,225	295 185	1,518,899	321	317,673	160	86,2
Nontaxable returns, total	4,415	2,600,975	20,654	2,493,308 <b>6,418,370</b>	192	589,785	116	274,9
nder \$600,000²	242	40,394	933	80,323	<b>26,798</b> 1,539	4,151,397	8,237	1,029,23
600,000 under \$1,000,000	1,677	359,269	11,679	1,947,993	15,613	113,352 2,082,451	505	53,43
1,000,000 under \$2,500,000	1,757	736,713	6,403	2,184,470	7,734		4,209	337,17
2,500,000 under \$5,000,000	482	472,380	1,152	1,013,267	1,358	1,250,406 351,148	2,700	351,17
5,000,000 under \$10,000,000	182	395,325	355	539,524	409	187,256	539	120,82
			333	300,324	408	1 107.200	203	87,07
10,000,000 under \$20,000,000	51	227,862	95	325 753	104			
10,000,000 under \$20,000,000 20,000,000 or more	51 24	227,862 369,032	95 36	325,753 327,041	104 42	77,283 89,501	55 26	40,87 38,67
20,000,000 or more	24		36		42	77,283	55 26	40,87
20,000,000 or more	24 Life in:	369,032 surance	36 Ann	327,041 uities	42 Farm	77,283 89,501 assets	55 26 Limited pa	40,87 38,67 artnerships
20,000,000 or more	24 Life in: Number	369,032 surance	36 Ann Number	327,041 uities Amount	42 Farm Number	77,283 89,501 assets	55 26 Limited p: Number	40,87 38,67 artnerships Amount
Size of net worth	24 Life in: Number (25)	369,032 surance Amount (26)	Ann Number (27)	327,041 uities Amount (28)	42 Farm Number (29)	77,283 89,501 assets Amount (30)	55 26 Limited po	40,8 38,67 artnerships Amoun (32)
Size of net worth  All returns, total	24 Life in: Number (25) 27,247	369,032 surance Amount (26) 2,709,236	Ann Number (27) 17,042	327,041  uities  Amount (28) 2,715,461	42 Farm Number (29) 3,680	77,283 89,501 assets  Amount (30) 275,204	55 26 Limited po Number (31) 6,431	40,83 38,67 artnerships Amoun (32) 815,87
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072	369,032 surance Amount (26) 2,709,236 123,878	Ann Number (27) 17,042 616	327,041  uities  Amount (28)  2,715,461 39,569	42 Farm Number (29) 3,680 184	77,283 89,501 assets Amount (30) 275,204 17,403	55 26 Limited p: Number (31) 6,431 179	40,83 38,67 artnerships Amoun (32) 815,87
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565	369,032 surance Amount (26) 2,709,236 123,878 885,318	Ann Number (27) 17,042 616 8,167	327,041  uities  Amount (28)  2,715,461 39,569 752,198	42 Farm Number (29) 3,680 184 2,052	77,283 89,501 assets Amount (30) 275,204 17,403 91,066	55 26 Limited p: Number (31) 6,431 179 2,073	40,81 38,61 artnerships Amoun (32) 815,87 13,371 71,066
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635	369,032 surance Amount (26) 2,709,236 123,878 885,318 1,066,477	Ann Number (27) 17,042 616 8,167 6,252	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794	42 Farm Number (29) 3,680 184 2,052 1,085	77,283 89,501 assets Amount (30) 275,204 17,403 91,066 76,094	55 26 Limited p: Number (31) 6,431 179 2,073 2,713	40,83 38,63 artherships Amoun (32) 815,87 13,37 71,06
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881	369,032 surance Amount (26) 2,709,236 123,878 885,318 1,066,477 347,354	36  Ann Number (27) 17,042 616 8,167 6,252 1,296	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 376,473	72 Farm Number (29) 3,680 184 2,052 1,085 221	77,283 89,501 assets Amount (30) 275,204 17,403 91,066 76,094 27,852	55 26 Limited po Number (31) 6,431 179 2,073 2,713 807	40,81 38,61 artnerships Amoun (32) 815,87 13,37: 71,061 172,78: 150,34:
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247  1,072 13,565 9,635 1,881 735	369,032 surance Amount (26) 2,709,236 123,878 885,318 1,066,477 347,354 165,280	36  Ann Number (27) 17,042 616 8,167 6,252 1,296 477	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162	42 Farm Number (29) 3,680 184 2,052 1,085 221 80	77,283 89,501 assets Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210	55 26 Limited po Number (31) 6,431 179 2,073 2,713 807 417	40,87 38,67 artnerships Amoun (32) 815,87 13,37 71,06 172,78 150,34;
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247  1,072 13,565 9,635 1,881 735 223	369,032 surance  Amount (26)  2,709,236  123,878  885,318 1,066,477 347,354 165,280 51,820	Ann Number (27) 17,042 616 8,167 6,252 1,296 477 147	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710	42 Farm Number (29) 3,680 184 2,052 1,085 221 80 36	77,283 89,501 assets Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855	55 26 Limited p: Number (31) 6,431 179 2,073 2,713 807 417 150	40,81 38,62 Amoun (32) 815,87 13,371 71,061 172,78 150,341 156,348 114,34
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247  1,072 13,565 9,635 1,881 735 223 136	369,032 surance  Amount (26)  2,709,236  123,878 885,318 1,066,477 347,354 165,280 51,820 69,107	Ann Number (27) 17,042 616 8,167 6,252 1,296 477 147 87	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555	184 2,052 1,085 221 80 36 21	77,283 89,501 assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725	55 26 Limited p: Number (31) 6,431 179 2,073 2,713 807 417 150 92	40,81 38,62 Amoun (32) 815,87 13,37 71,06 172,78 150,34 156,08 114,34 137,87
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247  1,072 13,565 9,635 1,881 735 223 136 10,160	369,032 surance  Amount (26)  2,709,236  123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575	Ann Number (27) 17,042 616 8,167 6,252 1,296 477 147 87 5,451	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592	Farm Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534	77,283 89,501 assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786	55 26 Limited p: Number (31) 6,431 179 2,073 2,713 807 417 150	40,81 38,62 Amoun (32) 815,87 13,37 71,06 172,78 150,34 156,08 114,34 137,87
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17	369,032 surance  Amount (26)  2,709,236  123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397	7 Farm  Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534	77,283 89,501 assets  Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786	55 26 Limited p: Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767	40,81 38,62 Amoun (32) 815,87 13,37: 71,06: 172,78: 150,34: 156,08: 114,34: 137,87: 441,62:
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239	369,032 surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544	12 Farm  Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718	77,283 89,501 assets  Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100	55 26 Limited p: (31) 6,431 179 2,073 2,713 807 417 150 92 2,767	40,83 38,63  artnerships  Amoun (32)  815,87 13,37 71,06 172,78 150,34 156,08 114,34 137,87 441,62
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246	369,032 surance  Amount (26)  2,709,236  123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171	36  Ann  Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013	184 2,052 1,085 221 80 36 21 1,534  718 579	77,283 89,501 assets Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 - 21,100 24,710	55 26 Limited p: (31) 6,431 179 2,073 2,773 807 417 150 92 2,767  664 1,252	40,81 38,61  artnerships  Amoun (32)  815,87 13,37 71,06 172,78 150,34 156,08 114,34 137,87 441,62 27,45 82,313
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950	369,032 surance  Amount (26)  2,709,236  123,878  885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565	327,041  witties  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513	184 2,052 1,085 221 80 36 21 1,534  718 579	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695	55 26 Limited p: (31) 6,431 179 2,073 2,713 807 417 150 92 2,767  664 1,252 407	40,87 38,67 Amount (32) 815,87 13,37 71,060 172,78 150,342 156,081 114,341 137,87 441,621
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 69,107 775,575 1,026 184,772 301,171 129,997 79,322	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097	12 Farm  Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718 579 142 60	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786  21,100 24,710 13,695 16,650	55 26 Limited p: (31) 6,431 179 2,073 2,713 807 417 150 92 2,767  664 1,252 407 260	40,81 38,61 Amoun (32) 815,87 13,37! 71,06 172,78 156,08! 114,34 137,87 441,621 27,45 82,311 82,03 72,998
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950	369,032 surance  Amount (26)  2,709,236  123,878  885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565	327,041  witties  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513	184 2,052 1,085 221 80 36 21 1,534  718 579	77,283 89,501 assets  Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340	55 26  Limited p:  (31)  6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104	40,81 38,61  Amoun (32)  815,87 13,37 71,06 172,78 150,34 156,080 114,34 137,87  441,622 27,45 82,312 82,032 72,995 51,096
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997 79,322 32,418	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 46,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686	12 Farm  Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718 579 142 60 21	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786  21,100 24,710 13,695 16,650	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80	40,87 38,67  Amount (32)  815,87 13,374 71,064 172,78 150,344 156,084 114,34 137,87 441,627 27,451 82,313 82,033 72,999 51,096 125,732
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93 70	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341	12 Farm  Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718 579 142 60 21 14	77,283 89,501  assets  Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340 28,091 167,418	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664	40,81 38,61  Amoun (32)  815,87 13,371 71,06 172,78 156,080 114,34 137,87 441,621 27,45 82,311 82,033 72,998 51,096 125,732 374,244
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104 17,086	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868 1,933,660	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93 70 11,592	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341 1,871,869	Farm Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718 579 142 60 21 14 2,146	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786  21,100 24,710 13,695 16,850 3,340 28,091 167,418 17,403	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664 179	40,87 38,67  artnerships  Amount (32)  815,87 13,374 150,344 156,086 114,341 137,871 441,627 27,451 82,312 82,033 72,996 51,096 125,732 374,244
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104 17,086 1,055	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868 1,933,660 122,852	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93 70  11,592 608 6,038	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341 1,871,869 38,172 583,654	Farm Number (29) 3,680 184 2,052 1,085 221 80 36 21 1,534 718 579 142 60 21 14 2,146 184 1,333	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340 28,091 167,418 17,403 69,966	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664 179 1,409	40,87 38,67 Amount (32) 815,87 13,37 71,060 172,78 150,34 156,08 114,34 137,87 441,627 27,451 82,033 72,999 51,096 51,096 125,732 374,244 13,379 43,618
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104 17,086 1,055 9,326	369,032  surance  Amount (26)  2,709,236  123,878  885,318 1,066,477 347,354 165,280 69,107  775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868 1,933,660 122,852 700,546 765,306	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93 70 11,592 608 6,038 3,935	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341 1,871,869 38,172 583,654 852,782	718 579 142 60 21 14 2,146 184 1,333 506	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340 28,091 167,418 17,403 69,966 51,383	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664 179 1,409 1,461	40,81 38,61  Amoun (32)  815,87 13,371 71,06 172,78 150,341 156,08 114,34 137,87 441,62 27,45 82,31 82,03 72,999 51,099 51,099 374,244 13,375 43,616
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104 17,086 1,055 9,326 5,389	369,032  surance  Amount (26)  2,709,236 123,878 885,318 1,066,477 347,354 165,280 51,820 69,107 775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868 1,933,660 122,852 700,546 765,306 217,357	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87  5,451 9 2,129 2,317 565 268 93 70 11,592 608 6,038 3,935 731	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341 1,871,869 36,172 583,654 852,782 228,960	718 579 142 60 21 14 2,146 184 1,333 506 80	77,283 89,501  assets  Amount (30) 275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340 28,091 167,418 17,403 69,966 51,383 14,157	55 26  Limited p:  (31)  6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664 179 1,409 1,461 400	40,87 38,67 Amount (32) 815,87 13,378 71,066 172,781 156,086 114,341 137,871 441,627 27,451 82,313 82,033 72,995 51,096 125,732 374,244 13,379 43,618 90,468
Size of net worth  All returns, total	24  Life in:  Number (25)  27,247 1,072 13,565 9,635 1,881 735 223 136 10,160 17 4,239 4,246 950 454 151 104 17,086 1,055 9,326 5,389 931	369,032  surance  Amount (26)  2,709,236  123,878  885,318 1,066,477 347,354 165,280 69,107  775,575 1,026 184,772 301,171 129,997 79,322 32,418 46,868 1,933,660 122,852 700,546 765,306	36  Ann Number (27)  17,042 616 8,167 6,252 1,296 477 147 87 5,451 9 2,129 2,317 565 268 93 70 11,592 608 6,038 3,935	327,041  uities  Amount (28)  2,715,461 39,569 752,198 1,186,794 378,473 213,162 96,710 48,555 843,592 1,397 168,544 334,013 149,513 105,097 49,686 35,341 1,871,869 38,172 583,654 852,782	718 579 142 60 21 14 2,146 184 1,333 506	77,283 89,501  assets  Amount (30)  275,204 17,403 91,066 76,094 27,852 22,210 10,855 29,725 107,786 21,100 24,710 13,695 16,850 3,340 28,091 167,418 17,403 69,966 51,383	55 26  Limited p:  Number (31) 6,431 179 2,073 2,713 807 417 150 92 2,767 664 1,252 407 260 104 80 3,664 179 1,409 1,461	40,81 38,61  Amoun (32)  815,87 13,371 71,06 172,78 150,341 156,08 114,34 137,87 441,62 27,45 82,31 82,03 72,999 51,099 51,099 374,244 13,375 43,616

Footnotes at end of table.

Table 3.-Estate Tax Returns Filed for 1989 Decedents: Debts, Net Worth, Types of Property, Charitable Deductions and Estate Tax, by Size of Net Worth¹--Continued
[All figures are estimates based on samples – money amounts are in thousands of dollars]

Size of net worth		ncorporate nesses		ther sets	1	a bequests action	l .	ite tax credits
	Number	Amount	Number	Amount	Number '	Amount	Number	- Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	8,553	2,629,996	45,924	4,079,215	9,792	5,667,277	23,158	9,028,679
Jnder \$600,0002	290	53,749	1,458	50,393	109	14,004	29	3,644
600,000 under \$1,000,000	2,945	278,601	23,102	623,089	4,425	723,300	10.070	433,626
1,000,000 under \$2,500,000	3,503	634,818	16,158	881,249	3,496		9,593	2.270.544
2,500,000 under \$5,000,000	1,010	406,016	3,293	448,779	1,033	720,206	2,051	1,712,325
5,000,000 under \$10,000,000	497	393,217	1,265	363,013	433	570,594	900	1,529,973
10,000,000 under \$20,000,000	174	226,842	417	332,276	. 175	517,099	322	1,111,638
20,000,000 or more	133	636,753	231	1,380,417	120	2,136,367	193	1,966,930
Taxable returns, total	3,368	1,446,652	21,158	2,745,476	5,639	3,012,890	23,158	9,028,679
Jnder \$600,0002		, ·	29	425	9	473	29	3,644
600,000 under \$1,000,000	884	106,179	8,827	193,605	1.938	44,530	10,070	433,626
1,000,000 under \$2,500,000	1,450	240,319	8,939	497.398	2.334	228,462	9,593	2,270,544
2,500,000 under \$5,000,000	- 491	173,172	1,982	285,672	759	274,462	2,051	1,712,325
5,000,000 under \$10,000,000	314	239,444	- 874	240,473	343	303,185	900	1.529.973
10,000,000 under \$20,000,000	123 .	160,486	317	264,755	149	358,112	322	1,111,638
20,000,000 or more	106	527,053	191	1,263,149	108	1,803,664	, 193	1,966,930
Nontaxable returns, total	5,184	1,183,344	24,766	1,333,739	4,152	2,654,387	<del></del> ,	
Inder \$600,0002	290	53,749	1,430	49,969	101	13,531		
600,000 under \$1,000,000	2,061	172,422	14,275	429,484	2,487	678,770	_	
1,000,000 under \$2,500,000	2,054	394,500	7,219	383,851	1,162	757,244		
2,500,000 under \$5,000,000	519	232,844	1,311	163,107	274	445,743		
5,000,000 under \$10,000,000	183	153,774	391	122,540	90.	267,409	, , . <del></del>	_
10,000,000 under \$20,000,000	51	66,356	. 100	67,520	26	158,987		_
20,000,000 or more	26	109,700	39	117 268	12	332,703	_	

<sup>1</sup> Gross estate and asset values are shown at their value on the decedent's date-of-death.

<sup>&</sup>lt;sup>2</sup> Includes estates with negative net worth.

NOTE: Detail may not add to totals because of rounding.

Table 4.-Estate Tax Returns Filed for 1989 Decedents: Gross Estate and Charitable Bequests, and Recipients of Charitable Bequests, by Sex and Marital Status of Decedent [All figures are estimates based on samples — money amounts are in thousands of dollars]

			Gross	charitable	Arts	and	Reli	gious
Sex, marital status	Number of returns	Gross estate, tax purposes¹	bed	uests	huma	nities		
	Teturns	tax pulposes.	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All decedents								
Total	50,376	87,171,506	9,792	5,765,620	922	313,928	5,810	590,48
arried	1	44,748,218	1,938	784,198	134	20,169	1,111	56,78
/idow or widower		32,128,779	5,676	3,053,567	534	234,344	3,509	363,70
ingle		6,116,650	1,704	1,472,596	207	53,057	968	125,01
ther		4,177,859	474	455,259	46	6,358	221	44,97
Female Decedents	1,,,,,,,	3,177,000		100,200	•	0,000		44,01
				0.074.540		054.455	0.570	074.04
Total	l .	34,898,047	5,785	2,974,542	561	254,155	3,570	354,01
larried		8,576,131	414	97,506	26	3,681	253	6,75
Vidow	14,267	22,328,799	4,148	2,130,494	379	214,889	2,572	242,14
Single		2,334,374	984	543,354	137	34,638	622	72,91
ther	936	1,658,743	239	203,188	18	947	122	32,20
Male Decedents								
Total	28,031	52,273,459	4,007	2,791,078	361	59,773	2,240	236,46
larried	18,554	36,172,087	1,524	686,691	107	16,488	858	50,03
/idower	6,075	9,799,980	1,528	923,074	155	19,455	937	121,55
Single		3.782.276	720	929,242	70	18,419	345	52,10
Other	1,249	2,519,116	235	252,070	29	5,411	99	12,77
	Education	al, medical	Sc	cial	Priv	/ate	Ot	her
Sex, marital status	1	cience	We	lfare	found	ations		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
,	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All decedents		` '	· , ,		ii	, ,	- '	
Total	5,133	1,721,904	1,086	123,234	576	1,688,244	3,444	1,327,831
	1		•	16,255	131	375,063	643	150,105
farried		165,819 1,070,852	157 706	64,379	285	690,295	1.970	629,996
Vidow or widower		419,711	191	38,513	124	432,655	642	403,646
ingleXherXher	234	65,521	33	4,087	35	190,231	189	144,084
Female Decedents		33,02	-	,,,,,		,==:		,
Total	2,999	997,672	671	59,219	286	534,708	2,117	774,771
	1	23,773	41	1,449	20	13.929	163	47,923
farriedVidow		752,357	497	44,527	191	393,246	1,452	483,325
ingle		198,521	108	11,821	64	90,357	404	135,105
Xher	107	23.021	25	1,422	12	90,337 37,175	98	108,417
Male Decedents	107	23,021	23	1,422	'-	37,173	20	100,417
Total	2,134	724,232	415	64,014	289	1,153,536	1,327	553,060
	, , , , ,	1 1		1				
Married		142,046	115	14,806	111	361,134	480	102,182
Vidower		318,495	209	19,852	94	297,048	518	146,671
Single Other	386 128	221,190 42.501	83 8	26,692 2,665	61 23	342,298 153,056	238 91	268,540 35,667

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date-of-death or 6 months thereafter (i.e., alternate valuation method). NOTE: Detail may not add to totals because of rounding.

Table 5.—Estate Tax Returns Filed for 1989 Decedents: Gross Estate, Deductions and Estate Tax, by State of Residence

[All figures are estimates based on samples - money amounts are in thousands of dollars]

• .	Number ·	Gross	Total a	llowable	State	death	Esta	ite tax
State	· of	estate, tax	dedu	ctions	taxo	credit	after	credits
	· returns	purposes <sup>1</sup>	Number	Amount	Number	Amount	Number	Amount
1	(1)	· (2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	. 50,376 ·	87,171,506	. 50,333	38,488,473	27,292	2,411,750	23,158	9,028,679
Alabama	442	710,407	442	298,205	. 216	17,067	196	79,020
Naska	. 55	78,262	55	35,958	12	1,251	11	5,310
Arizona	625	899,394	625	. 372,825	. 307	19,798	270	78,925
rkansas	295	445,245	295	207,440	150	7,865	147	35,011
California	9,382	15,495,688	9,376	6,583,020	4,698	392,850	4,252	1,530,634
Colorado	1	775.091	507	321,187	267	18.515	236	71,321
Sonnecticut	1 .	2,142,916	1,295	1,051,191	760	50,230	546	192,469
Delaware	.,	260,347	186	120,000	104	4,801	71	18.851
District of Columbia		435,238	159	153,064	103	21,808	91	76,766
Florida		9,896,316	4,580	4,570,919	2,431	335,789	2,110	1,167,744
	1			i i			-	l'
Georgia		1,534,241	900	719,669	439	35,137	400	138,328
ławaii		570,562	319	207,851	193	21,832	168	78,917
daho		159,073	135	84,673	49	1,328	. 30	4,674
llinois		4,240,581	2,448	1,882,788	~ 1,247	102,990	1,163	415,027
ndiana	. 590	1,229,325	590	570,026	295	43,981	240	147,221
owa	618	695,776	618	269.825	331	11.780	231	43.838
(ansas	530	740,337	530	283,718	268	21,384	189	72,108
(entucky	4"	785,529	503	294,595	304	23,699	219	94,029
ouisiana	1	. 707,140	389	333,058	253	17,549	173	67,447
Aaine		416,300	300	121,061	207	11,543	200	48 407
		,				·		
laryland		1,443,847	943	630,974	562	34,341	442	135,121
lassachusetts		2,388,681	1,477	1,109,081	. 870	61,313	621	219,105
dichigan	1,212	1,852,852	1,212	789,428	761	41,597	603	159,567
Vinnesota	, 710	1,046,253	710	361,619	. 407	35,069	347	128,278
Mississippi	. 284	398,600	284	182,599	123	.7,377	. 98	30,014
dissouri	971	1,786,126	971	726,405	599	60,795	560	209,682
Vontana		142,826	115	40,946	46	4,736	46	18,467
lebraska		427,663	384	180,495	217	6,552	185	22 167
Nevada		306,830	213	147,120	112	4,462	90	16,758
Vew Hampshire		355,242	291	139,767	152	6,757	143	25,351
	1 .				1			1
lew Jersey		3,238,128	1,948	1,601,904	854	63,614	, 873	277,975
lew Mexico		247,101	149	87,112	. 73	7,845	68	32,436
lew York	4,476	9,516,901	4,467	4,639,511	2,682	297,359	2,195	1,059,675
North Carolina	1,018	1,565,910	1,018	685,347	561	34,584	492	148,738
North Dakota	. 155	144,222	155	53,004	54	1,301	50	3,693
Ohio	1,721	2,650,529	1,721	1,089,453	1,163	67,523	856	255,706
Oklahoma		758,579	431	253,534	293	33,106	246	114,505
Oregon	4	538,643	395	211,065	219	11,329	204	42.586
Pennsylvania	1	3,802,647	2,167	1,563,053	1,431	133,474	1,006	459,914
Rhode Island		298,734	263	69,010	206	9,956	133	35 030
	1							
outh Carolina		710,115	594	337,541	258	10,363	221	40,225
outh Dakota		113,014	100	77,600	36	854	7	2,506
ennessee	581	1,159,998	581	580,935	255	34,729	250	,117,757
exas		4,360,937	2,366	1,954,976	1,097	122,522	1,004	480,149
/tah	. 103	281,876	103	139,244	68	9,095	56	36,079
/ermont	104	135,615	104	45,149	59	3,357	57	14,517
/irginia		2,210,619	1,137	1,054,142	583	58,037	537	232,512
Vashington		1,502,602	858	561.829	405	53,072	329	196,371
Vest Virginia		229,798	155	98,053	81	5,187	81	21 341
Visconsin		987,860	591	452,131	349	24,099	302	89.738
	1				7.7	l i		
Vyoming		145,594	100	55,882	62	3,347	58	16,258
Other areas²	.  79	205,395	79	88,491	22	2,820	- 55	20,409

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date-of-death or 6 months thereafter (i.e., alternate valuation method).

<sup>&</sup>lt;sup>2</sup> U.S. citizens domiciled abroad.

NOTE: Detail may not add to totals because of rounding.

Table 6.—Estate Tax Returns Filed for 1989 Male Decedents: Gross Estate and Estate Tax, by Age and Marital Status of Decedent and Size of Gross Estate

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

		т	otal			Age of	decedent	<u> </u>	
Marital status,						Under	50 years		
size of gross estate		estate, rposes <sup>1</sup>		ite tax credits		estate, rposes¹		ite tax credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All decedents, total	28,031	52,273,459	9,607	4,073,868	1,382	2,716,132	360	119,979	
\$600,000 under \$1,000,000	13,567	10,472,833	3,511	145,050	626	488,755	81	2,744	
\$1,000,000 or more	14,464	41,800,626	6,096	3,928,818	756	2,227,377	278	117,235	
Married decedents, total	18,554	36,172,087	2,704	1,384,107	888	1,700,853	68	26,883	
\$600,000 under \$1,000,000	8,354	6,508,985	477	17,668	383	303,624	5	129	
\$1,000,000 or more	10,200	29,663,103	2,227	1,366,439	505	1,397,229	63	26,755	
Widowed decedents, total	6,075	9,799,980	4,694	1,765,885	20	22,632	11	1,704	
\$600,000 under \$1,000,000	3,451	2,635,337	2,209	95,747	11	8,628	4	66	
\$1,000,000 or more	2,624	7,164,642	2,485	1,670,139	8	14,004	7	1,638	
Single decedents, total	2,153	3,782,276	1,412	470,591	340	790,235	207	65,529	
\$600,000 under \$1,000,000	1,184	903,310	605	22,998	162	124,484	53	2,061	
\$1,000,000 or more	969	2,878,966	807	447,594	178	665,751	155	63,468	
Other decedents, total	1,249	2,519,116	797	453,284	134	202,412	73	25,863	
\$600,000 under \$1,000,000	578	425,200	220	8,638	69	52,019	20	489	
\$1,000,000 or more	671	2,093,915	577	444,646	65	150,394	53	25,374	
				Age of decede	ent-Continued				
Marital status,		50 under	r 60 years			60 under	under 70 years		
size of gross estate		estate, rposes¹		ite tax credits		estate, rposes¹	Estate tax		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All decedents, total	2,484	4,493,199	513	168,777	5,543	9,976,966	1,206	406,597	
\$600,000 under \$1,000,000	1,067	831,214	154	4,655	2.539	1,973,634	368	13,202	
\$1,000,000 or more	1,417	3,661,984	359	164,122	3,004	8,003,332	838	393,395	
Married decedents, total	1,894	3,561,575	135	41,239	4,430	8,255,831	424	140,068	
600,000 under \$1,000,000	738	584,047	12	302	1,945	1,528,903	63	1,165	
\$1,000,000 or more	1,156	2,977,528	123	40,937	2,485	6,726,928	362	138,903	
Widowed decedents, total	76	86,665	47	9,008	412	560,706	313	85,648	
\$600,000 under \$1,000,000	48	35,925	21	566	223	170,363	134	5,696	
\$1,000,000 or more	28	50,740	25	8,442	189	390,344	179	79,952	
Single decedents, total	264	341,270	170	33,421	356	488,570	240	61,842	
		ŀ	ı	ı		1	1	l '	

79

91

162

120

2,030

31,390

85,109

1,756

83,352

207

149

345

163

182

154,086

334,484

671,858

120,282

551,576

110

130

229

61

168

4,085

57,757

119,039

116,783

2,256

Footnotes at end of table.

Other decedents, total..

\$600,000 under \$1,000,000.....

\$1,000,000 or more.....

\$1,000,000 or more....

\$600,000 under \$1,000,000.....

165

100

249

116

123,908

217,362

503,689

87,335

416,354

Table 6.—Estate Tax Returns Filed for 1989 Male Decedents: Gross Estate and Estate Tax, by Age and Marital Status of Decedent and Size of Gross Estate—Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

				Age of decede	nt-Continued		**		
Marital status,	70 under 80 years				80 years and over				
size of gross estate	Gross estate, tax purposes¹		Estate tax after credits		Gross estate, tax purposes¹		Estate tax after credits		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(17)	(18)	(19)	(20)	(21) ·	(22) ,	(23)	(24)	
All decedents, total	8,045	14,983,225	2,383	1,032,167	10,577	20,103,937	5,145	2,346,348	
\$600,000 under \$1,000,000	3,939	3,028,950	. 775	29,521	5,397	4,150,280	2,132	94,928	
\$1,000,000 or more	4,106	11,954,275	1,608	1,002,647	5,180	15,953,657	3,012	2,251,420	
Married decedents, total	5,749	11,471,077	808	425,774	5,593	11,182,752	1,269	750,143	
\$600,000 under \$1,000,000	2,636	2,049,462	106	2,651	2,651	2,042,949	291	13,421	
\$1,000,000 or more	3,113	9,421,615	701	423,123	2,942	9,139,803	978	736,722	
Widowed decedents, total	1,439	1,928,152	1,075	304,879	4,128	7,201,824	3,248	1,364,646	
\$600,000 under \$1,000,000	871	660,413	535	21,216	2,298	1,760,009	1,515	68,202	
\$1,000,000 or more	568	1,267,739	<b>540</b>	283,663	1,831	5,441,816	1,733	1,296,443	
Single decedents, total	553	968,066	316	170,736	638	1,194,136	479	139,064	
\$600,000 under \$1,000,000	311	230,837	111	4,813	339	269,995	252	10,008	
\$1,000,000 or more	243	737,228	205	165,923	299	924,141	227	129,056	
Other decedents, total	304	615,931	184	130,777	218	525,225	149	92,496	
\$600,000 under \$1,000,000	121	88,238	23	840	109 ~	77,328	75	3,296	
\$1,000,000 or more	. 183	527,693	162	129,937	108	447,898	74	89,199	

Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date-of-death or 6 months thereafter (i.e., alternate valuation method) NOTE: Detail may not add to totals because of rounding.

Table 7.-Estate Tax Returns Filed for 1989 Female Decedents: Gross Estate and Estate Tax, by Age and Marital Status of Decedent and Size of Gross Estate [All figures are estimates based on samples -- money amounts are in thousands of dollars]

		То	tal			Age of d	lecedent			
Marital status,						Under 50 years				
size of gross estate	Gross estate, tax purposes¹			ite tax credits	Gross estate, tax purposes¹		Estate tax after credits			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All decedents, total	22,345	34,898,047	13,551	4,954,811	354	554,191	102	30,691		
600,000 under \$1,000,000	12,656	9,556,226	6,167	260,848	166	129,769	33	1,035		
61,000,000 or more	9,689	25,341,821	7,385	4,693,963	188	424,422	69	29,657		
Married decedents, total	5,343	8,576,131	1,016	364,790	230	383,474	26	8,400		
600,000 under \$1,000,000	2,862	2,179,841	325	11,323	97	77,313	4	167		
51,000,000 or more	2,481	6,396,290	691	353,467	134	306,161	24	8,233		
Widowed decedents, total	14,267	22,328,799	10,818	4,022,406	29	42,540	17	7,146		
600,000 under \$1,000,000	8,176	6,163,717	5,056	220,408	20	14,983	8	259		
\$1,000,000 or more	6,091	16,165,083	5,762	3,801,998	9	27,557	9	6,887		
Single decedents, total	1,799	2,334,374	1,091	260,981	36	46,795	27	3,736		
\$600,000 under \$1,000,000	1,109	839,000	551	18,813	19	14,666	12	429		
\$1,000,000 or more	690	1,495,374	540	242,168	18	32,129	14	3,307		
Other decedents, total	936	1,658,743	627	306,634	59	81,382	30	11,410		
\$600,000 under \$1,000,000	509	373,668	235	10,304	31	22,806	8	180		
\$1,000,000 or more	427	1,285,075	392	296,331	28	58,576	22	11,230		

				Age of deced	ent-Continued				
Marital status,	50 under 60 years				60 under 70 years				
size of gross estate	Gross estate, tax purposes¹		Estate tax after credits		Gross estate, tax purposes <sup>1</sup>			te tax credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All decedents, total	854	1,268,725	252	61,210	2,550	4,088,895	1,008	352,812	
\$600,000 under \$1,000,000 \$1,000,000 or more	435 418	333,565 935,160	90 163	3,086 58,125	1,401 1,148	1,074,539 3,014,356	421 587	16,107 336,705	
Married decedents, total	546	886,442	49	12,242	1,400	2,316,547	189	57,988	
\$600,000 under \$1,000,000 \$1,000,000 or more	261 285	205,284 681,158	9 40	191 12,052	726 675	566,361 1,750,186	51 138	1,883 56,105	
Widowed decedents, total	144	186,945	101	25,470	831	1,172,625	600	199,273	
\$600,000 under \$1,000,000 \$1,000,000 or more	82 63	61,547 125,398	42 58	1,774 23,696	496 335	372,764 799,860	280 320	11,227 188,046	
Single decedents, total	65	64,372	36	5,356	127	153,839	84	18,671	
\$600,000 under \$1,000,000 \$1,000,000 or more	46 19	33,724 30,649	20 16	745 4,611	81 45	63,503 90,336	42 42	1,218 17,454	
Other decedents, total	98	130,966	66	18,142	192	445,884	136	76,879	
\$600,000 under \$1,000,000 \$1,000,000 or more	47 51	33,010 97,956	18 48	376 17,766	98 93	71,910 373,974	49 87	1,779 75,101	

Footnotes at end of table

Table 7.—Estate Tax Returns Filed for 1989 Female Decedents: Gross Estate and Estate Tax, by Age and Marital Status of Decedent and Size of Gross Estate—Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

į				Age of decede	nt-Continued	_ •.				
Marital status,		70 under	80 years		80 years and over					
size of gross estate	Gross estate, tax purposes¹			Estate tax after credits		estate, rposes <sup>1</sup>	Estate tax after credits			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All decedents, total	5,714	8,348,340	3,330	1,176,988	12,874	20,637,896	8,859	3,333,109		
\$600,000 under \$1,000,000	3,423	2,585,018	1,617	69,446	7,230	5,433,336	4.006	171,175		
\$1,000,000 or more	2,290	5,763,323	1,713	1,107,542	5,644	15,204,560	4,853	3,161,934		
Married decedents, total	1,710	2,634,874	394	164,151	1,457	2,354,794	357	122,008		
600,000 under \$1,000,000	991.	757,775	169	7,346	789	573,108	92 .	1,736		
1,000,000 or more	719	1,877,099	225	156,805	668	1,781,686	265	120,272		
Widowed decedents, total	3,407	4,869,042	2,568	881,489	9,856	16,057,647	7,531	2,909,029		
600,000 under \$1,000,000	2,062	1,548,354	1,273	54,612	5,517	4,166,068	3,452	152,537.		
1,000,000 or more	1,346	3,320,688	1,295	826,877	4,339	11,891,579	4,079	2,756,492		
Single decedents, total	336	422,018	190	49,620	1,234	1,647,350	754	183,598		
600,000 under \$1,000,000	219	162,079	95	2,689	744	565,028	381	13,732		
1,000,000 or more	117	259,938	- 95	46,932	491	1,082,322	373	169,865		
Other decedents, total	260	422,406	178	81,728	327	578,104	216	118,475		
600,000 under \$1,000,000	152	116,810	79	4,800	180	129,132	80	3,170		
61,000,000 or more	108	305,597	. 99	76,929	147	448,972	136	115,305		

NOTE: Detail may not add to totals because of rounding.